

## 2008 PROPERTY ASSESSMENT STUDY

## COUNTY SALES VERIFICATION REPORT

Prepared for The Colorado Legislative Council





## **2008 County Sales Verification Report**

According to Colorado Revised Statutes:

A representative body of sales is required when considering the market approach to appraisal.

(8) In any case in which sales prices of comparable properties within any class or subclass are utilized when considering the market approach to appraisal in the determination of actual value of any taxable property, the following limitations and conditions shall apply:

(a)(1) Use of the market approach shall require a representative body of sales, including sales by a lender or government, sufficient to set a pattern, and appraisals shall reflect due consideration of the degree of comparability of sales, including the extent of similarities and dissimilarities among properties that are compared for assessment purposes. In order to obtain a reasonable sample and to reduce sudden price changes or fluctuations, all sales shall be included in the sample that reasonably reflect a true or typical sales price during the period specified in section 39-1-104 (10.2). Sales of personal property exempt pursuant to the provisions of sections 39-3-102, 39-3-103, and 39-3-119 to 39-3-122 shall not be included in any such sample.

(b) Each such sale included in the sample shall be coded to indicate a typical, negotiated sale, as screened and verified by the assessor. (39-1-103, C.R.S.)

The assessor is required to use sales of real property only in the valuation process.

(8)(f) Such true and typical sales shall include only those sales which have been determined on an individual basis to reflect the selling price of the real property only or which have been adjusted on an individual basis to reflect the selling price of the real property only. (39-1-103, C.R.S.)

Part of the Property Assessment Study is the sales verification analysis. RMVS has used the above-cited statutes as a guide in our study of the county's procedures and practices for verifying sales.

In 2008 RMVS reviewed the sales verification procedures for all sixty-four Colorado counties. This study was conducted by checking selected sales from the master sales list for the valuation period. Specifically RMVS reviewed a sample of each county's



disqualified sales. A county received an "Excellent" rating if RMVS agreed with the reasoning for every disqualified sale. A "Good" rating was obtained if RMVS agreed with 94-99% of the county's disqualified sales. If RMVS agreed with 80-93% of the county's disqualified sales, a rating of "Adequate" was given. Anything below 80% would be considered "Inadequate."

Forty-one counties (64.06%) received an "Excellent" rating Twenty counties (31.25%) received a "Good" rating Three counties (4.69%) received an "Adequate" rating No county received an "Inadequate" rating

A summary of RMVS's findings on the sixty-four Colorado counties sales disqualification procedures is listed below:

- 1. Nineteen counties lacked adequate documentation for one or more of their sampled disqualified sales
- 2. Eighteen counties used unique county disqualification codes rather than codes recommended by the DPT
- 3. Six counties' sales verification process could be improved by using the DPT's coding system rather than the less specific or inadequate county coding system
- 4. Twenty-seven counties used the DPT's sales disqualification codes and had no disagreement for any of their transactions

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
01	Adam	S			
			ob of confirming their	sales. RMVS did not agree with only of	ne disqualification in the sample as there was insufficient documentation.
-		171923323005	57		
	_	172106105027	62		
		1719022109006	62	Quit claim deed	
	$\checkmark$	172116003003	60		
	$\checkmark$	171909122021	60	Estate sale	
	$\checkmark$	182134101008	58		
	$\checkmark$	172111403003	58		
	$\checkmark$	172110401003	58		
	$\checkmark$	182326103022	58		
	$\checkmark$	157333007010	63	Trade	
	$\checkmark$	172107116012	57		
	$\checkmark$	156905208007	57	Family transaction	
	$\checkmark$	171901206034	57		
	$\checkmark$	156906410024	57		
	$\checkmark$	171921104028	56		
	$\checkmark$	182517215007	55	Educational	
	$\checkmark$	171931407001	54	Religious	
	$\checkmark$	182131403018	53	Charitable	
	$\checkmark$	182508402025	51		
		182306113023	51		
		156906200020	51	Government	
		182307200018	58	Business affiliates	
		182307106005	69		
		156700000271	65	Unfinished agreement	
	$\checkmark$	156907300051	65		

## **Sales Verification - Field Notes for Narrative**

Auditor		Qualification			
Concurs	Parcel	Code	Qualification Notes	AuditorNotes	
$\checkmark$	157131212017	65			
$\checkmark$	172112401025	66	Personal property		
$\checkmark$	156903218025	66			
$\checkmark$	171920325005	67	Franchise		
$\checkmark$	171913005010	67			
$\checkmark$	172112431004	68	Remodeled after sale		
$\checkmark$	171933115002	69	Partial interest		
$\checkmark$	171901214018	69			
$\checkmark$	172118132003	70	Foreclosure		
$\checkmark$	157101000005	64	Multi-properties		
$\checkmark$	182134320009	63			
$\checkmark$	157326308144	63			
$\checkmark$	181328306002	68			
$\checkmark$	182131125057	63			
$\checkmark$	171927120001	64			
$\checkmark$	157129202001	64			
$\checkmark$	171927120001	64			
$\checkmark$	156900000292	56	Financial institution		
$\checkmark$	171907115071	63			
	182305200013	60		Insufficient documentation	
counts Audited: 45 Auditor Agrees: -44 Auditor Disagrees: -1 Auditor Disagrees: -2.22%					

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
			0000	Quanification Notes	AdditorNotes
02	Alam				
	Alamosa	county is doing an	excellent job of confi	ming their sales. RMVS agreed with the	e county's reason for disqualifying each of the sales selected in the sample.
	$\checkmark$	541304212008	60		
		541506400009	62		
		528309200280	24	Combination/split	
		541304301008	17		
		528514200017	60		
		541506303005	57		
		541310222007	16		
		541309008020	66	Personal property	
	$\checkmark$	513517100010	20	Other	With minor improvements
		541304202011	68	Remodeled after sale	
	$\checkmark$	541304202010	68		
	$\checkmark$	528335100083	58	Business affiliates	
		541316400027	60	Estate sale	
	$\checkmark$	541310221006	71		
		541309017003	70	Non-armslength	Owner financed
	$\checkmark$	541304202003	60		
	$\checkmark$	528330200269	24		
	$\checkmark$	541311213003	57	Family transaction	
	$\checkmark$	528332300201	71	Multi-buildings	
	$\checkmark$	541304317005	16	Mixed use	
	$\checkmark$	541320300196	68		
	$\checkmark$	541320100194	28	Non-typical	Provided comps
	$\checkmark$	541310214009	17	Use change	
	$\checkmark$	541304309027	20		Provided comps
	$\checkmark$	541506302017	24		
	$\checkmark$	528530101003	62	Quit claim deed	
	$\checkmark$	541304402013	64		

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
	528735400025	71		
	528332200001	57		
	499921100028	66		
Accounts Audit	ed: 30	Auditor Agrees: -30	Auditor Disagrees: 0	Auditor Disagrees: 0.00%

-	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
03	Arapl				
00	-		cellent job in docume	ntaiton on disqualifed sales. Arapahoe Co	unty does not use the State DPT sales reason codes.
		207728112002	9	Other	Appraisal changes after sale
		197508407002	9	Other	Appraisal changes after sale
		207527325001	9	Other	3 sales in 4 days
		207525223002	9	Other	Multi sales in same time period
		207728107028	9	Other	Appraisal changes after sale
		207534205003	9	Other	Multi sales in same time period
		207728124005	9	Other	Appraisal changes after sale
		197530244001	9	Other	Appraisal changes after sale
		20751620810	9	Other	Appraisal changes after sale
		207527219001	9	Other	Multi sales in same time period
		197507207001	9	Other	Multi sales in same time period
		197327105148	9	Other	Related parties
		207724204009	9	Other	Appraisal changes after sale
		207521428004	9	Other	Change of use
		207321420004	9	Other	Multi sales in same time period
		197313319002	9	Other	Multi sales in same time period
		197530244001	9	Other	Appraisal changes after sale
		197518432002	9	Other	Foreclosure Sale
		197134212009	9	Other	Related parties
		207724203017	9	Other	Second sale in time frame
		197518442014	9	Other	A sale from LLC to owner of LLC
		207130420002	9	Other	Sale should have been for vacant land- partial ownership
		207518312020	9	Other	Sale should have been for vacant land- partial ownership
		207716206006	9	Other	Condition poor at TOS
		207716308003	9	Other	Appraisal changes after sale
		207717119021	9	Other	terms and condition of sale unverifiable, TD1000 states parti- sale of 63.444%

Auditor		Qualification	า	
Concurs	S Parcel	Code	Qualification Notes	AuditorNotes
	207721219009	9	Other	NOMLS on either sale, 139.900 in 2005 per comps sale unqualified
$\checkmark$	207724203003	9	Other	Appraisal changes after sale
$\checkmark$	207724203017	9	Other	Appraisal changes after sale
$\checkmark$	197335117020	9	Other	Related parties
Accounts Audited: 30 Auditor Agrees: -30 Auditor Disa				0 Auditor Disagrees: 0.00%

	ditor ncurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
	Archu				
			tioh on documentation	o of disqualified sales Archuleta County do	es not use the state DPT sales reason codes.
-				Tor disqualmed sales. Architeta County do	
v		569918407089	14	COMBINED OR SPLIT	Noted:
		569908421020	12	UNKNOWN PERSONAL PROP INCL	Noted:
		569310402005	12	UNKNOWN PERSONAL PROP INCL	Noted:
		558325415002	12	UNKNOWN PERSONAL PROP INCL	Noted:
		568907400017	12	UNKNOWN PERSONAL PROP INCL	Noted:
		569916320008	12	UNKNOWN PERSONAL PROP INCL	Noted:
V		569916320002	12	UNKNOWN PERSONAL PROP INCL	Noted:
×		569907111120	14	COMBINED OR SPLIT	Noted:
V		558122200035	14	COMBINED OR SPLIT	Noted:
<b>`</b>		569301101057	14	COMBINED OR SPLIT	Noted:
		569913327003	12	UNKNOWN PERSONAL PROP INCL	Noted:
		569918407088	14	COMBINED OR SPLIT	Noted:
V		569918406010	02	FAMILY TRANSACTIONS	Noted:
V		569301411025	14	COMBINED OR SPLIT	Noted:
V		567924200022	12	UNKNOWN PERSONAL PROP INCL	Noted:
V		569908327004	07	CHANGE AFTER SALE	Noted:
V		569919205015	07	CHANGE AFTER SALE	Noted:
V		569911405002	07	CHANGE AFTER SALE	Noted:
V		569916417037	07	CHANGE AFTER SALE	Noted:
V		569913102014	07	CHANGE AFTER SALE	Noted:
		569907416019	07	CHANGE AFTER SALE	Noted:
V		569919309026	02	FAMILY TRANSACTIONS	Noted:
V		569312308052	02	FAMILY TRANSACTIONS	Noted:
V		569915312013	02	FAMILY TRANSACTIONS	Noted:
V		569919311005	02	FAMILY TRANSACTIONS	Noted:
V		569302204016	02	FAMILY TRANSACTIONS	Noted:
V		569918207090	14	COMBINED OR SPLIT	Noted:

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Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
	569913406011	26	MIXED USE	Noted:
$\checkmark$	569908308003	07	CHANGE AFTER SALE	Noted:
$\checkmark$	569914412002	14	COMBINED OR SPLIT	Noted:
Accounts Audit	ed: 30	Auditor Agrees:	30 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
05	Baca				
		inty does an excel	ent job on documenta	tion of unqualified sales. Baca County use	s the State DPT sales Reason Codes.
		•	•	· · ·	
		R006766 R013575	73	Other - Use change	
		R013575	82	Other - Use change	Compa show this was out of alignment
		R001848	70	Others Non- Arms length Other - Auction	Comps show this was out of alignment
		R001911	81	Other Adjned Property	
		R001916	70	Other - Auction	
		R001947	73	Other - Use change	
		R002103	78	Other Multi- Use	
		R002105	73	Other - Use change	
		R002119	72	Other Uninformed buyers	Checked against comps - comps show sale out of align
		R005122	81	Other - Adjned property	
		R005419	72	Other Uninformed buyers	House was unliveable and property had to be cleaned up
	$\checkmark$	R006095	74	Other - Forced Sale	
	$\checkmark$	R006156	82	Others Non-arms length	Realtor stated needed to move asap, took 1st offer
	$\checkmark$	R007464	82	Others Non- Arms length	Owner financing with a balloon payment
	$\checkmark$	R007474	78	Other Multi- Use	
	$\checkmark$	R007518	72	Other Uninformed buyers	Unknown personal property included in sale
	$\checkmark$	R007731	80	Other - Includes mobile home	
		R007855	72	Other Uninformed buyers	Per seller - buyer was 1st time home buyer, house in not fair condition
		R007887	72	Other Uninformed buyers	Buyer from back east and didn't know value of property per comps.
		R007891	82	Others Non- Arms length	Unknown personal property included in sale, ownr financing, no down, no interest
	$\checkmark$	R008243	81	Other Adjned Property	
	$\checkmark$	R009472	77	Other - Ag Property	
	$\checkmark$	R012113	72	Other Uninformed buyers	Unknown personal property included in sale.
	$\checkmark$	R013391	73	Other - Use change	

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
	R013454	73	Other - Use change	
$\checkmark$	R013501	81	Other Adjned Property	
	R006154	60	Sale - Settle Estate	
Accounts Audit	ed: 28	Auditor Agrees: -	28 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
06	Bent				
00			ont ich of documentat	ion on their unqualifed cales	Bent County uses the State DPT approved Sales Reason Codes.
		ity does an excen			Ben County uses the State DFT approved Sales Reason Codes.
		0008004270	64	MULTIPLE PROPERTIES	
		0001010580	60	ESTATE	
		0001001030	64	MULTIPLE PROPERTIES	
		0023001600	75	AG SALE	
		0023001705	71	SALE INVOLVES M H	
		0001010580	69	PARTIAL INTEREST	
. <u> </u>		0023004255	68	REMODEL OR ADDITION O	R DEMO
		0001001115	64	MULTIPLE PROPERTIES	
		0001010580	60	ESTATE	
	$\checkmark$	0001001170	64	MULTIPLE PROPERTIES	
		0031000720	56	FINANCIAL INSTITUTION	
	$\checkmark$	0008000670	56	FINANCIAL INSTITUTION	
. <u></u>		0001012520	56	FINANCIAL INSTITUTION	
		0001012210	56	FINANCIAL INSTITUTION	
. <u></u>		0001003180	56	FINANCIAL INSTITUTION	
		0001001890	56	FINANCIAL INSTITUTION	
_	$\checkmark$	0008004280	64	MULTIPLE PROPERTIES	
_	$\checkmark$	0001010630	64	MULTIPLE PROPERTIES	
_	$\checkmark$	0001012360	64	MULTIPLE PROPERTIES	
	$\checkmark$	0001011770	64	MULTIPLE PROPERTIES	
	$\checkmark$	0001011675	64	MULTIPLE PROPERTIES	
	$\checkmark$	0001011670	64	MULTIPLE PROPERTIES	
	$\checkmark$	0001006610	64	MULTIPLE PROPERTIES	
	$\checkmark$	0001010920	64	MULTIPLE PROPERTIES	
	$\checkmark$	0001008970	64	MULTIPLE PROPERTIES	
	$\checkmark$	0001004700	64	MULTIPLE PROPERTIES	
	$\checkmark$	0001004365	64	MULTIPLE PROPERTIES	

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
	0001004360	64	MULTIPLE PROPERTIES	
	0001003610	64	MULTIPLE PROPERTIES	
$\checkmark$	0001011665	64	MULTIPLE PROPERTIES	
Accounts Audit	ed: 30	Auditor Agrees: -	30 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

	Auditor Concurs	B Parcel	Qualification Code	Qualification Notes	AuditorNotes
07	Boul	der			
01			iob of confirming thei	sales. RMVS diasagreed with only one di	equalification as there was insufficient documentation.
_					
	<ul> <li>✓</li> <li>✓</li> </ul>	R0141181	10		
		R0504834	24		
		R0508396	24		
		R0509472	24		
		R0141216	10	Multi navala	
		R0025462 R0035393	5	Multi-parcels	
		R0035393 R0080502			
		R0080502	5		
		R0002739	7	Family transaction	
		R0002739	7		
		R0036893	7		
		R0078080	7		
		R0000419	8	Remodeled	
		R0034039	8		
		R0000218	9	Remodeled after confirmation	
		R0007410	9		
		R0019821	10	More than one building	
		R0510030	14	Unbuildable	
		R0002164	20	Foreclosure	
		R0509359	23		
		R0127260	23		
	$\checkmark$	R0063742	23		
	$\checkmark$	R0041626	23	Trade	
	$\checkmark$	R0048602	20		
	$\checkmark$	R0033669	10		
	$\checkmark$	R0035260	20		

Auditor		Qualification				
Concurs	Parcel	Code	Qualification Notes	AuditorNotes		
$\checkmark$	R0047350	7				
$\checkmark$	R0055330	17				
$\checkmark$	R0045067	17				
$\checkmark$	R0008120	17				
$\checkmark$	R0001113	17	Partial interest			
$\checkmark$	R0022209	27	Tax exempt			
$\checkmark$	R0147953	24	Use change			
$\checkmark$	R0041731	20				
$\checkmark$	R0012719	28	Extreme sale			
$\checkmark$	R0050429	28				
$\checkmark$	R0003691	29	Mixed use			
$\checkmark$	R0053152	29				
$\checkmark$	R0509423	29				
$\checkmark$	R0021944	60	Estate sale			
$\checkmark$	R0044225	60				
$\checkmark$	R0085056	27				
$\checkmark$	R0019781	7				
	R0146252	8		Insufficient documentation		
counts Audited: 45 Auditor Agrees: -44 Auditor Disagrees: -1 Auditor Disagrees: -2.22%						

Audit		Qualification	l	
Concu	urs Parcel	Code	Qualification Notes	AuditorNotes
64 Br	oomfield			
The c more	ounty is doing a good specific code recomm	job of confirming the lended by the DPT a	eir sales. RMVS recommends, however, that the re coded "other."	e County expand their disqualificatiion codes. Too many sales which could fit a
✓	R1129059	69		
	R0130827	70	Other	In lieu of foreclosure
	R8865101	3	Percent complete	
	R8863674	70		Ag land at time of sale
$\checkmark$	R1060136	51	Government agency	с
	R1017066	50		
$\checkmark$	R0110958	71		
$\checkmark$	R0021002	70		From financial institution
$\checkmark$	R1146267	70		
$\checkmark$	R8864274	3		
$\checkmark$	R1017759	50		
$\checkmark$	R8862696	70		Ag land at time of sale
$\checkmark$	R1129270	69	Partial interest	
$\checkmark$	R1016731	64		
$\checkmark$	R0021474	60	Estate	
$\checkmark$	R8865231	3		
$\checkmark$	R1129427	64		
$\checkmark$	R8861338	3		
$\checkmark$	R1129434	64		
$\checkmark$	R1016681	49	Multiple sales in base year	
$\checkmark$	R8862680	70		Ag land at time of sale
$\checkmark$	R8861994	3		
$\checkmark$	R0017331	70		Holding company
$\checkmark$	R1129502	71	Not on open market	
$\checkmark$	R8864283	50	Remodeled after sale	
$\checkmark$	R2038355	70		Improvements demolished

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
$\checkmark$	R8862313	71		
$\checkmark$	R8865669	64	Muliti-parcels	
	R1060042	71		Insufficient documentation
	R8862147	71		Insufficient documentation
Accounts Audit	ed: 30	Auditor Agrees: -2	28 Auditor Disagrees: -2	Auditor Disagrees: -6.67%

OB         Chaffee           The county is doing an excellent job of confirming their sales. RMVS did not disagree with any of the sales that were disqualified in their sample. The number of codes seem excessive, however, as they duplicate reasons for disqualification. RMVS recommends the county consider using the reason codes recommended           Image: Constraint of the county of the sales that were disqualified in their sample. The number of codes seem excessive, however, as they duplicate reasons for disqualification. RMVS recommends the county consider using the reason codes recommended           Image: Constraint of the county consider using the reason codes recommended           Image: Constraint of the county consider using the reason codes recommended           Image: Constraint of the county consider using the reason codes recommended           Image: Constraint of the county consider using the reason codes recommended           Image: Constraint of the county consider using the reason codes recommended           Image: Constraint of the county consider using the reason codes recommended           Image: Constraint of the county consider using the reason codes recommended           Image: Constraint of the county consider using the reason codes recommended           Image: Constraint of the county consider using the reason codes recommended           Image: Constraint of the county constreason codes recommende	Audit		Qualification Code	Qualification Nation	AudiovNator
The county is doing an excellent job of confirming their sales. RMVS did not disagree with any of the sales that were disqualified in their sample. The number of codes seem excessive, however, as they duplicate reasons for disqualification. RMVS recommends the county consider using the reason codes recommended         Image: Constraint of the constraint of the constraint of the constraint of the county consider using the reason codes recommended         Image: Constraint of the cons			Code	Qualification Notes	AuditorNotes
codes seem         excessive, however, as they duplicate reasons for disqualification. RMVS recommends the county consider using the reason codes recommended           Image: Codes seem         R353534200833         14           Image: Code Seem         R368133026072         4           Image: Code Seem         R368133026072         4           Image: Code Seem         R368131200804         4           Image: Code Seem         R368131200804         4           Image: Code Seem         R34211710011         5         Personal property           Image: Code Seem         R342502200608         35         Partial interesr           Image: Code Seem         R3425023010117         13         Family transaction           Image: Code See Code Seem         R342525310113         13         Family transaction           Image: Code See Co	08 Ch	affee			
Image: Constraint of the second se	The c	county is doing an excel	lent job of confirming	g their sales. RMVS did not disagree with a	any of the sales that were disqualified in their sample. The number of reason
Image: Market State Sta					
Image: Market State Sta					
Image: Market					
Image: Constraint of the second property         Image: Consecond premontery         Ima		R380325100034	4		
Image: Market State Sta		R342117400196	34	Adjacent property	
Image: Constraint of the second se		R327117100211	5	Personal property	
✓       R316303100117       13         ✓       R342525310113       13       Family transaction         ✓       R368131208061       12         ✓       R380510100149       120       Charitable         ✓       R368315300158       12         ✓       R289931400016       4       Multi-parcels         ✓       R327108465213       19       Not arms-length       Bank foreclosure         ✓       R326912300174       14       Remodeled after sale		R342502200608	35	Partial interesr	
✓       R342525310113       13       Family transaction         ✓       R368131208061       12         ✓       R380510100149       120       Charitable         ✓       R368315300158       12         ✓       R36831630016       4       Multi-parcels         ✓       R327108465213       19       Not arms-length       Bank foreclosure         ✓       R327118200078       13           ✓       R326912300174       14       Remodeled after sale          ✓       R38070720084       14           ✓       R38070720084       14           ✓       R36132430002       17        Mixed use          ✓       R36132411364       50       Imps demolished after sale           ✓       R368132411364       50       Imps demolished after sale           ✓       R368132411364       50       Imps demolished after sale           ✓       R36813242128       19       Bailding condemned           ✓       R36813242128       19       Building condemned <t< td=""><td></td><td>R327108461257</td><td>12</td><td>Trade</td><td></td></t<>		R327108461257	12	Trade	
Image: Constraint of the state of the s		R316303100117	13		
R380510100149       120       Charitable         R368315300158       12         R368315300158       12         R36831530016       4       Multi-parcels         R327108465213       19       Not arms-length       Bank foreclosure         R327118200078       13           R326912300174       14       Remodeled after sale          R380707200084       14           R3813240042       14           R380707200084       14           R3813240020       17            R368132411364       50       Imps demolished after sale           R388132411364       50       Imps demolished after sale           R368132411364       50       Imps demolished after sale           R388132411364       50       Imps demolished after sale            R388132411364       50       Imps demolished after sale             R388132411364       50       Imps demolished after sale             R38813241228		R342525310113	13	Family transaction	
▼       R368315300158       12         ▼       R289931400016       4       Multi-parcels         ▼       R327108465213       19       Not arms-length       Bank foreclosure         ▼       R327118200078       13	$\checkmark$	R368131208061	12		
▼       R289931400016       4       Multi-parcels         ▼       R327108465213       19       Not arms-length       Bank foreclosure         ▼       R327118200078       13           ▼       R326912300174       14       Remodeled after sale           ▼       R353318200042       14             ▼       R380707200084       14	$\checkmark$	R380510100149	120	Charitable	
▼       R327108465213       19       Not arms-length       Bank foreclosure         ▼       R327118200078       13	$\checkmark$	R368315300158	12		
▼       R327118200078       13         ▼       R326912300174       14       Remodeled after sale         ▼       R353318200042       14         ▼       R38070720084       14         ▼       R327108460351       17         Nixed use       Imps demolished after sale         ▼       R368132411364       50         Nove demolished after sale       Imps demolished after sale         ▼       R368132411364       50         R R368132421228       19       Building condemned         ▼       R368132421228       19         ▼       R368132421228       19         ▼       R368132420036       20         ▼       R368132400036       22         Non-typical sale       Partial interest	$\checkmark$	R289931400016	4	Multi-parcels	
▼       R326912300174       14       Remodeled after sale         ▼       R353318200042       14         ▼       R38070720084       14         ▼       R327108460351       17         ▼       R327108460351       17         ▼       R316324300020       17         ▼       R368132411364       50       Imps demolished after sale         ▼       R368132411364       50       Imps demolished after sale         ▼       R368132421228       19       Building condemned         ▼       R327108403026       20       Change of use         ▼       R368132400036       22       Non-typical sale       Partial interest	$\checkmark$	R327108465213	19	Not arms-length	Bank foreclosure
▼       R353318200042       14         ▼       R380707200084       14         ▼       R327108460351       17         ▼       R316324300020       17         ▼       R368132411364       50       Imps demolished after sale         ▼       R327116300193       18       Bank foreclosure         ▼       R368132421228       19       Building condemned         ▼       R327108403026       20       Change of use         ▼       R368132400036       22       Non-typical sale       Partial interest	$\checkmark$	R327118200078	13		
▼       R380707200084       14         ▼       R327108460351       17         ▼       R316324300020       17         ▼       R368132411364       50       Imps demolished after sale         ▼       R327116300193       18       Bank foreclosure         ▼       R368132421228       19       Building condemned         ▼       R327108403026       20       Change of use         ▼       R368132400036       22       Non-typical sale       Partial interest		R326912300174	14	Remodeled after sale	
☑       R327108460351       17       Mixed use         ☑       R316324300020       17         ☑       R368132411364       50       Imps demolished after sale         ☑       R327116300193       18       Bank foreclosure         ☑       R368132421228       19       Building condemned         ☑       R327108403026       20       Change of use         ☑       R368132400036       22       Non-typical sale       Partial interest	$\checkmark$	R353318200042	14		
▼       R316324300020       17         ▼       R368132411364       50       Imps demolished after sale         ▼       R327116300193       18       Bank foreclosure         ▼       R368132421228       19       Building condemned         ▼       R327108403026       20       Change of use         ▼       R368132400036       22       Non-typical sale       Partial interest		R380707200084	14		
▼       R368132411364       50       Imps demolished after sale         ▼       R327116300193       18       Bank foreclosure         ▼       R368132421228       19       Building condemned         ▼       R327108403026       20       Change of use         ▼       R368132400036       22       Non-typical sale       Partial interest	$\checkmark$	R327108460351	17	Mixed use	
Image: Ward ward ward ward ward ward ward ward w	$\checkmark$	R316324300020	17		
Image: Ward ward ward ward ward ward ward ward w	$\checkmark$	R368132411364	50	Imps demolished after sale	
R327108403026         20         Change of use           R368132400036         22         Non-typical sale         Partial interest	$\checkmark$	R327116300193	18	Bank foreclosure	
R368132400036   22   Non-typical sale   Partial interest	$\checkmark$	R368132421228	19		Building condemned
	$\checkmark$	R327108403026	20	Change of use	
		R368132400036	22	Non-typical sale	Partial interest
✓ R380705104429 26 Two residences	$\checkmark$	R380705104429	26		

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
$\checkmark$	R380510300235	26		
$\checkmark$	R327109328020	27	Multi-imps on land	
$\checkmark$	R380513400256	33	Property split	
$\checkmark$	R380706300002	17		
Accounts Audit	ed: 30	Auditor Agrees:	30 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

	uditor oncurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
			Code		Auditorinotes
09	Chey	enne			
		336105404009	68		
	$\checkmark$	333920118002	68		
	$\checkmark$	336108112001	64		
	$\checkmark$	333920484153	64		
	$\checkmark$	333920148001	66	Personal property	
-	$\checkmark$	336105401004	66		
	$\checkmark$	332716307003	68	Remodeled	
	$\checkmark$	333920430011	68		
	$\checkmark$	333921209009	68		
	$\checkmark$	334112214001	54	Religious	
	$\checkmark$	333921332007	68		
	$\checkmark$	333920303002	22	Mobile home	
	$\checkmark$	333921212001	64		
	$\checkmark$	333921496179	64		
	$\checkmark$	333921218019	68		
	$\checkmark$	333920119001	70		
	$\checkmark$	333920441002	51	Government	
	$\checkmark$	333920191011	64	Multi-parcels	
	$\checkmark$	333921215006	68		
	$\checkmark$	336104301010	70		
	$\checkmark$	333920291191	70		
	$\checkmark$	336104301014	57		
	$\checkmark$	336104312001	64		
	$\checkmark$	336109222002	62		
	$\checkmark$	334112222002	62	Quit claim deed	
	$\checkmark$	333920484153	57		
	$\checkmark$	336104307006	64		

Auditor Concurs	Parcel	Qualification Code	n Qualification Notes	AuditorNotes
	333921190008	57	Related parties	
$\checkmark$	336105405002	57		
$\checkmark$	333921496176	70	Other	Foreclosure
Accounts Audit	ed: 30	Auditor Agrees:	-30 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

Auditor Concurs	B Parcel	Qualification Code	Qualification Notes	AuditorNotes
		0000		Additionates
10 Clea	r Creek			
Clear Cr	eek does an excel	lent job of documentat	on.	
$\checkmark$	R009130	10	Other - State reason in remarks	Undivided 1/2 interest
$\checkmark$	R006771	9	Sale came out of a foreclosure	
$\checkmark$	R009133	9	Sale came out of a foreclosure	
$\checkmark$	R009204	9	Sale came out of a foreclosure	
$\checkmark$	R000692	10	Other - State reason in remarks	Overpaid because it's the last lot on lake
$\checkmark$	R002135	10	Other - State reason in remarks	Sold with adj. house in Gilpin
$\checkmark$	R004141	10	Other - State reason in remarks	Deeds to one party then deeded back on property
$\checkmark$	R007172	10	Other - State reason in remarks	Not on open market
$\checkmark$	R009553	10	Other - State reason in remarks	Pre-forclosure sale
$\checkmark$	R014668	10	Other - State reason in remarks	Ag classification
$\checkmark$	R006686	9	Sale came out of a foreclosure	
$\checkmark$	R014286	10	Other - State reason in remarks	Forest Ag classification
$\checkmark$	R012780	3	Sale involves multiple properties	
$\checkmark$	R013201	10	Other - State reason in remarks	Homesavers sold prior to foreclosure
$\checkmark$	R011555	10	Other - State reason in remarks	Not on open market
	R009629	10	Other - State reason in remarks	Court ordered divorce sale
$\checkmark$	R006239	10	Other - State reason in remarks	Sold to renter/not on open market
	R009432	3	Sale involves multiple properties	
$\checkmark$	R014071	3	Sale involves multiple properties	
$\checkmark$	R008915	3	Sale involves multiple properties	
$\checkmark$	R005816	9	Sale came out of a foreclosure	
$\checkmark$	R010584	3	Sale involves multiple properties	
$\checkmark$	R010599	3	Sale involves multiple properties	
$\checkmark$	R012520	3	Sale involves multiple properties	
$\checkmark$	R012870	3	Sale involves multiple properties	
$\checkmark$	R016605	3	Sale involves multiple properties	
	R001263	9	Sale came out of a foreclosure	

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
$\checkmark$	R004096	9	Sale came out of a foreclosure	
$\checkmark$	R004249	9	Sale came out of a foreclosure	
	R005380	3	Sale involves multiple properties	
Accounts Audit	ed: 30	Auditor Agrees: -	30 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
11	Cone	ios			
••		-	job of confirming thei	sales. RMVS did not agree with one disgu	alified sale in their sample due to insufficient documentation.
			_		
		556334103060	19		Bought sight unseen
		598718401030	19		Foreclosure
		586724140008	7		
		598526300012	18	Unverifiable sale	Included mobile home
		586721429001	7		
		587517201004	40	Partial interest	
		572320360205	14		
		598106205066	19		Trustee's deed
		598125400015	19		Trustee's deed
		598729201007	34		
	$\checkmark$	557122129012	14	Multi-properties	
	$\checkmark$	598327300007	7	Related parties	
	$\checkmark$	572114316001	16	Personal property	
	$\checkmark$	586510300041	14		
	$\checkmark$	572329188004	48	Assemblage	
	$\checkmark$	572114316001	34	Remodeled after sale	
	$\checkmark$	598109300105	48		
	$\checkmark$	587102201008	43	Personal representative's deed	
	$\checkmark$	572114314006	1	Government agency	
	$\checkmark$	556128400188	7		
	$\checkmark$	586724452067	19		Foreclosure
	$\checkmark$	572114329021	19		Foreclosure
	$\checkmark$	572320475002	7		
	$\checkmark$	586723300122	7		
	$\checkmark$	572114200025	22	Personal representative's deed	
	$\checkmark$	572134307004	7	-	
	$\checkmark$	572114201001	19		Split and remodel

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Auditor		Qualification			
Concurs	Parcel	Code	Qualifica	ation Notes	AuditorNotes
$\checkmark$	572320347121	7			
$\checkmark$	598526300012	19			Foreclosure
	572329216080	19	Other		Insufficient documentation
Accounts Audit	ed: 30	Auditor Agrees:	-29 Audite	or Disagrees: -1	Auditor Disagrees: -3.33%

Auditor			Qualification						
С	oncurs	Parcel	Code	Qualification Notes	AuditorNotes				
12	12 Costilla								
	The count situations	y is doing a good where the sale is	job of confirming their an extreme.	sales. RMVS did not agree with tw	o sales because of the lack of documentation. RMVS recommends using comps in				
	$\checkmark$	10016011	79	Other	Remodeled after sale				
	$\checkmark$	10009470	10	Developer					
	$\checkmark$	30004641	88	Used second sale in period					
	$\checkmark$	10004280	96						
		10007701	1	Family transaction					
	$\checkmark$	10000610	12	Includes mobile home					
		10000890	16	Unverifiable data	Government				
	$\checkmark$	70276340	63	Trade					
		71503910	35						
	$\checkmark$	40012600	79		Remodeled after sale				
		40000640	35	Partial interest					
		10005505	21						
		70223800	1						
	$\checkmark$	70339080	2						
		72300860	18	Distress	Foreclosure				
	$\checkmark$	20002491	12	Quit claim deed					
		70260731	2	Foreclosure					
		70273190	96	Under construction					
		10015660	21	Multi-parcels					
		10001401	36						
		10002320	12						
		70133360	2						
	$\checkmark$	50002740	21						
		60001610	2						
	$\checkmark$	10005542	21						
		10019650	36	Personal property					

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
$\checkmark$	70251090	21		
$\checkmark$	60001610	26	Public trustee's deed	
	71233360	16	Questionable data	No reason to reject
	70361260	16		No reason to reject
Accounts Audit	ed: 30	Auditor Agrees: -2	28 Auditor Disagrees: -2	Auditor Disagrees: -6.67%

	uditor	<b>.</b> .	Qualification		A 11/ NI /
C	oncurs	Parcel	Code	Qualification Notes	AuditorNotes
3	Crow	ley			
		County does an exc Sales Reason Co		ification,the Assessor knows his county and h	has documentation to justify all unqualified sales. Crowley county uses the
	$\checkmark$	10300290	71	In Leiu of Foreclosure	
	$\checkmark$	11000021	71	In Leiu of Foreclosure	
	$\checkmark$	10400313	72	Mobile Homes	
	$\checkmark$	10300059	71	In Leiu of Foreclosure	
	$\checkmark$	10100539	71	In Leiu of Foreclosure	
	$\checkmark$	10100607	72	Mobile Homes	
	$\checkmark$	10300365	71	In Leiu of Foreclosure	
	$\checkmark$	10400025	71	In Leiu of Foreclosure	
	$\checkmark$	10100385	71	In Leiu of Foreclosure	
	$\checkmark$	10300004	71	In Leiu of Foreclosure	
	$\checkmark$	10801285	72	Mobile Homes	
	$\checkmark$	10800896	72	Mobile Homes	
	$\checkmark$	10400225	72	Mobile Homes	
	$\checkmark$	10400223	72	Mobile Homes	
	$\checkmark$	10801620	71	In Leiu of Foreclosure	
	$\checkmark$	10100763	72	Mobile Homes	
	$\checkmark$	10500046	73	Sale Involves Mineral Rights	
	$\checkmark$	10400047	72	Mobile Homes	
	$\checkmark$	10600242	74	Ag Class at time of Sale	
	$\checkmark$	10400048	72	Mobile Homes	
	$\checkmark$	10900847	74	Ag Class at time of Sale	
	$\checkmark$	10500046	73	Sale Involves Mineral Rights	
	$\checkmark$	10600022	73	Sale Involves Mineral Rights	
-	$\checkmark$	10600022	73	Sale Involves Mineral Rights	
	$\checkmark$	10600114	73	Sale Involves Mineral Rights	
	$\checkmark$	10600241	74	Ag Class at time of Sale	

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
	10600241	74	Ag Class at time of Sale	Additionates
$\checkmark$	10600242	74	Ag Class at time of Sale	
	10901023	72	Mobile Homes	
	10300314	72	Mobile Homes	
Accounts Audit	ed: 30	Auditor Agrees: -	30 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
14	Custe	şr			
• •			iob of confirming their	sales. RMVS found only one sale with in	sufficient documentation in their audit sample.
-					
		10111413	57		
		10056302	64		
		10110851	64		
		10187275	64		
		10041610	64	Multi-properties	
		10026306	60		
		10094902	62	Estate and	
		10026302	60	Estate sale	
		10081473	58	Business affiliates	
		10234100	62	Quit claim deed	
		10030236	65	Unfulfilled agreement	
		10003050	57		
		10091000	72	Stress sale	Bank sale
		10192203	57	Related parties	
		10190550	57		
		10079000	74		Improvements only
		10184251	57		
		10040550	57		
		10155900	57		
		10109552	75		
		10075101	69	Immediate recele	
		10116050	75	Immediate resale	
		10152409	66	Personal property	Doptropto
		10177500	72		Bank sale
		10236930	71	Discounted at time of sale	Used second sale in period
		10158455	69	Partial interest	
		10102150	68		

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
	10159157	68		
	10211550	68	Remodeled after sale	
	10141957	74	Other	Life estate - no reason to disqualify
Accounts Audit	ed: 30	Auditor Agrees:	-29 Auditor Disagrees: -1	Auditor Disagrees: -3.33%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
15	Delta				
		s an excellent job	on documentation on	unqualified sales. Delta used the State DP	sales reason codes.
	✓	318725100002	71	Agricultural	SALE INCLUDES PARCELS 3245-011-00-001 3245-022-00- 003 3245-031-00-002
	$\checkmark$	345708302007	71	Agricultural	2 PARCEL SALE/AG
	$\checkmark$	318731200020	71	Agricultural	SALE INCLUDES PARCEL #3187-312-00-021
	$\checkmark$	318731200023	71	Agricultural	AGRICULTURAL LAND
	$\checkmark$	318908100001	71	Agricultural	sale includes parcel #3189-092-00-005
	$\checkmark$	318909100001	71	Agricultural	MULTI PARCEL SALE
	$\checkmark$	319506100001	71	Agricultural	sale totals 16 parcels
	$\checkmark$	323713205001	71	Agricultural	MULTIPLE PARCELS
	$\checkmark$	345317200007	71	Agricultural	sale includes parcels 3453-181-00-009 3453-184-00-007 3453 173-00-008
		345724211009	70	Other	UNQUALIFIED SALE/COMPANY PURCHASES HOME FROM TRANSFERED EMPLOYEE AND THEN RESELLS AT A PROFIT 4/06 SM
	$\checkmark$	345523400015	71	Agricultural	RECIEVED TD 10-17-06
	$\checkmark$	298515100001	64	Multiple properties	sale includes parcels 2985-161-00-001 2985-161-00-002
	$\checkmark$	318731405024	72	Mobile Home	PURGED TITLE MOBILE HOME ON LAND JG
	$\checkmark$	297931200014	64	Multiple properties	sale includes parcel 2979-312-00-015
	$\checkmark$	297931201009	64	Multiple properties	2 parcels: 2979-312-01-009 and 2979-312-01-010
	$\checkmark$	297931400035	64	Multiple properties	sale includes parcel 2979-314-00-037
	$\checkmark$	319317100004	70	Other	UNBUILDABLE PARCEL PURCHASED TO ADD TO ADJACENT PARCEL.
	$\checkmark$	324506145011	64	Multiple properties	sale includes parcel 3245-061-60-002
	$\checkmark$	345713313005	70	Other	NOT ON THE OPEN MARKET/NEW OWNER WAS RENTING 12/05 SM
	$\checkmark$	345330300004	71	Agricultural	FAMILY SALE 6/06 SM
	$\checkmark$	319319407001	70	Other	ONE OF TWO ADJACENT LOTS THAT WERENT ON THE MARKET. JW
	$\checkmark$	345530201002	70	Other	HARDSHIP SALE/NOT ARMS LENGTH /VERY POOR SHAPE 3/05 SM

Auditor		Qualification			
Concurs	Parcel	Code	Qualification Notes	AuditorNotes	
$\checkmark$	319317200028	70	Other	multiple residences on property	
$\checkmark$	319317300086	70	Other	TWO DEEDS INVOLVED	
$\checkmark$	319317400097	70	Other	RE-SOLD IMMEDIATELY	
$\checkmark$	319320105010	70	Other	RENT TO OWN PURCHASE/NOT ON THE OPEN MARKET	
$\checkmark$	345518330003	70	Other	HURRIED SALE/DISCOUNTED PRICE/SOLD TO RENTERS	
$\checkmark$	345519108004	70	Other	RENT TO OWN TO A TYPICAL SALE 2/06 SM	
$\checkmark$	324128400032	70	Other	Involves financial institution	
$\checkmark$	323906206003	70	Other	PROPERTY WAS PREVIOUSLY ADJUSTED 50% - SALE PRICE NOT REFLECTIVE OF CURRENT VALUE. JW	
ccounts Audited: 30 Auditor Agrees: -30 Auditor Disagrees: 0 Auditor Disagrees: 0.00%					

	Auditor		Qualification		
C	Concurs	Parcel	Code	Qualification Notes	AuditorNotes
16	Denv	er			
				les. Only three sales from the audit sample had are no duplicate codes for the same reason for di	insufficient documentation. RMVS, however, recommends that the county squalification.
	$\checkmark$	0129110020000	F		
	$\checkmark$	0129105015000	MC	MLS Market & condition	
	$\checkmark$	0129104011000	DC		
	$\checkmark$	0129104010000	C7	Condition/Foreclosure	
	$\checkmark$	0128330006000	ті	Partial interest	
	$\checkmark$	0127424023023	@	Resold later	
	$\checkmark$	0127417007000	MZ	Multi-parcels	
	$\checkmark$	0127412029000	M@	Resold later	
	$\checkmark$	0127411012000	GZ	Government	
		0113506002000	R		
	$\checkmark$	0228203005000	M7	Corporate buyout	
	$\checkmark$	0129114002000	QN	Quit claim deed	
	$\checkmark$	0220431019000	FN	Foreclosure	
	$\checkmark$	0113505017000	F		
	$\checkmark$	0022110012000	GD	Government	
	$\checkmark$	0022110003000	D	Disposal	
	$\checkmark$	0022105006000	CU	Condition/Undivided interest	
	$\checkmark$	0019510008000	F	Foreclosure	
	$\checkmark$	0019505015000	R	Related parties	
	$\checkmark$	0018205009000	DC	Foreclosure	
	$\checkmark$	0003101002000	VZ	Multi-parcels	
	$\checkmark$	0127402023000	MZ	Multi-parcels	
	$\checkmark$	0503822095095	@	Resale	
	$\checkmark$	0216319003000	QR	Quit claim deed	
	$\checkmark$	0214304005000	RI	Partial interest	
	$\checkmark$	0133429028000	E@	Estate sale	

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
$\checkmark$	0133331010000	N?	Questionable sale	
	0228206013000	RI		
$\checkmark$	0234905021000	В	Purchased from builder	
$\checkmark$	0234919030000	%Z	Multi-parcels	
$\checkmark$	0235208069069	С		
$\checkmark$	0510425018000	E		
$\checkmark$	0129106003000	ED	Estate sale	
$\checkmark$	0129303004000	R7	Related parties	
$\checkmark$	0129230020000	QS	Quit claim deed	
$\checkmark$	0129203018000	R8	Related parties	
$\checkmark$	0129108006000	E8	Estate sale	
$\checkmark$	0129106018000	FC	Foreclosure	
$\checkmark$	0222114028000	8T	Trade	
$\checkmark$	0133304003000	E7	Estate sale	
$\checkmark$	0222135017000	D		
$\checkmark$	0502205034000	ZP	Personal property	
	0222127032000	U		Insufficient documentation
	0222130012000	U		Insufficient documentation
	0129126013000	U	Undivided interest	Insufficient documentation
counts Audit	ed: 45	Auditor Agrees: -	42 Auditor Disagrees: -3	Auditor Disagrees: -6.67%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
17	Dolo				
17			diab of the cales re-	peop codes for disgualification. Deleres	County does not use the State DPT sales reason codes.
				·	Soundy does not use the State DFT sales reason codes.
		504736207015	78	Added Improvements	
		480536413006	27	Not an arms-length transaction	
		481723100047	27	Not an arms-length transaction	Acceptable per comps
		481707400020	78	Added Improvements	
	$\checkmark$	481536400084	6	Agricultural Property	
	$\checkmark$	481536400084	6	Agricultural Property	
	$\checkmark$	470873303003	9	Includes Mobile Home	
	$\checkmark$	480704400015	1	Use Change	
	$\checkmark$	481726100048	27	Not an arms-length transaction	Acceptable per comps
	$\checkmark$	480536418013	37	Death Certificate	
	$\checkmark$	480535300115	22	Involves Multi-Property	
	$\checkmark$	480534400025	6	Agricultural Property	
	$\checkmark$	480518300163	9	Includes Mobile Home	
	$\checkmark$	480507100006	34	Parcel Split	
	$\checkmark$	480507100006	34	Parcel Split	
	$\checkmark$	0095500000470	11	Stress Sale	Family issue
	$\checkmark$	504736223017	15	Not 100% interest	
	$\checkmark$	480536424001	5	Exemp Deed	
	$\checkmark$	504736223017	15	Not 100% interest	
	$\checkmark$	481726100091	26	Joined with other property	
	$\checkmark$	480534200006	2	Between Related parties	
	$\checkmark$	504736223018	15	Not 100% interest	
	$\checkmark$	504736223018	15	Not 100% interest	
	$\checkmark$	504736219037	15	Not 100% interest	
	$\checkmark$	504736207014	26	Joined with other property	
	$\checkmark$	504736207013	78	Added Improvements	
		504736201008	5	Exemp Deed	
				•	

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
$\checkmark$	504725301009	5	Exemp Deed	
$\checkmark$	50472530010	78	Added Improvements	
	504725301018	14	Sale was unverifiable	
Accounts Audit	ed: 30	Auditor Agrees:	-29 Auditor Disagrees: -1	Auditor Disagrees: -3.33%

	Auditor		Qualification		
0	Concurs	Parcel	Code	Qualification Notes	AuditorNotes
8	Doug	Jlas			
	Douglas	county is doing an	excellent job of confi	rming their sales. RMVS agreed with the coun	ty's reason for disqualifying each of the sales selected in the sample.
		80178	n/a	Quit claim deed	
	$\checkmark$	374075	n/a	Related parties	
	$\checkmark$	404532	n/a	Estate sale	
	$\checkmark$	404532	n/a	Estate sale	
	$\checkmark$	442182	n/a	Trade	
	$\checkmark$	255880	n/a	Quit claim deed	
	$\checkmark$	361321	n/a	Personal property	
	$\checkmark$	390459	n/a	Partial interest	
	$\checkmark$	453526	n/a	Multi-parcels	
	$\checkmark$	460814	n/a	Partial interest	
	$\checkmark$	426518	n/a	Partial interest	
	$\checkmark$	444032	n/a	Related parties	
	$\checkmark$	410777	n/a	Personal property	
	$\checkmark$	401694	n/a	Foreclosure	
	$\checkmark$	116370	n/a	Corporate buyout	
	$\checkmark$	413653	n/a	Multi-parcels	
	$\checkmark$	460186	n/a	Bargain & sale deed	
	$\checkmark$	425567	n/a	Foreclosure	
	$\checkmark$	348370	n/a	Quit claim deed	
	$\checkmark$	341579	n/a	Multi-parcels	
	$\checkmark$	456607	n/a	Multi-parcels	
	$\checkmark$	341634	n/a	Personal property	
	$\checkmark$	445968	n/a	Partial interest	
	$\checkmark$	385915	n/a	Trade	
	$\checkmark$	429367	n/a	Builder buyback	
	$\checkmark$	47968	n/a	Non-conforming property	
	$\checkmark$	469438	n/a	Government	

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
	455206	n/a	Related parties	
$\checkmark$	236216	n/a	Trade	
$\checkmark$	348817	n/a	Adverse financial	
$\checkmark$	432814	n/a	Partial interest	
$\checkmark$	455156	n/a	Government	
$\checkmark$	219248	n/a	Remodeled after sale	
$\checkmark$	233841	n/a	Foreclosure	
$\checkmark$	422304	n/a	Corporate buyout	
$\checkmark$	399772	n/a	Adverse financial	
$\checkmark$	348817	n/a	Related parties	
$\checkmark$	91889	n/a	Trade	
$\checkmark$	138173	n/a	Sale with deed restriction	
$\checkmark$	329972	n/a	Foreclosure	
$\checkmark$	90149	n/a	Remodeled after sale	
$\checkmark$	393912	n/a	Remodeled after sale	
$\checkmark$	162659	n/a	Sale includes business	
$\checkmark$	419948	n/a	Liquidation	
$\checkmark$	381344	n/a	Related parties	
counts Audit			45 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

-	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
19	Eagle Eagle Cou		lent job of remarks or	n their disqualified sales. Eagle County uses t	ne State DPT sales Reason Codes.
_		R025438	74	Non Market Sale/ Uninformed buyer	NON-MARKET SALE DUE TO THE POOR CONDITION OF THE UNIT. SLS 2/7/2006
		R027236	73	See Remarks	IMPROVEMENT ON PROPERTY NOT LIVEABLE, SALVAGE VLAUE ONLY ON STRUCTURE. 7/15/04. LM
		R019745	73	See Remarks	THIS SALE WAS A 1031 EXCHANGE. HOWEVER SALE PRICE APPEARS TO BE MUCH LOWER THAN SALE WHICH OCCURRED IN 2000. SALE WAS NOT IN MLS JPC. 11-29-05
		R027243	73	See Remarks	5/11/04, FINIAL ACTION IN DIVORCE SETTLEMENT, SELLERS READY TO SELL TO GET OTHER PARTY OUT OF THEIR LIFE. LM
		R025438	57		SALE BETWEEN RELATED PARTIES. BWC 8-2-02
		R030315	74	Non Market Sale/ Uninformed buyer	NOT EXPOSED TO OPEN MARKET, SALE BETWEEN FRIENDS FOR FAMILY CABIN. 6/29/04. LM
		R021313	74	Non Market Sale/ Uninformed buyer	PROPERTY NOT LISTED AND AVAILABLE TO THE OPEN MARKET. SALE IS NOT REFLECTIVE OF THE MARKET IN THIS AREA. ALC 10/21/04
		R018175	74	Non Market Sale/ Uninformed buyer	NEW PROPERTY OWNER DISPOSED THE SALE WAS ACTUALLY THEM TAKING OVER WHAT WAS OWED ON THE HOUSE FROM THE PREVIOUS OWNER, THEY WERE ALSO GOOD FRIENDS. THIS IS NOT A MARKET SALE. CONDITION LISTED AS FAIR. KLW 6- 30-05
		R010745	74	Non Market Sale/ Uninformed buyer	UNDER CONTRACT 06/07/04. NOT LISTED FOR SALE IN THE OPEN MARKET/MLS. JLH 10/14/04
		R009688	74	Non Market Sale/ Uninformed buyer	NO MLS, NO PP. PROPERTY WAS LISTED IN MLS#V306247 11/2005 FOR \$3,195,000 AND WAS WITHDRAWN. PROPERTY IS CURRENTLY LISTED IN MLS#V308104 FOR \$2,885,000. SALE DOES NOT APPEAR TO BE ARMS LENGTH TRANSACTION. JLH 09/05/06
		R006529	73	See Remarks	SALE OF PLATTED OPEN SPACE, 5/03/05. LM NOT A SALE OF RESIDENTIAL LOTS.
		R025438	74	Non Market Sale/ Uninformed buyer	NON-MARKET SALE DUE TO THE UNIT BEING SOLD BY HUD. SLS 2/7/2006

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
	R054742	74	Non Market Sale/ Uninformed buyer	WILL QUALIFY SALE WHEN IMP IS PICKED UP/ CONTRACT DATE 3-30-05/ CONDITION WAS NEW. KLW 9-19-05 DEED RESTRICTED PROPERTY
$\checkmark$	R047002	73	See Remarks	HOME PURCHASED AS A SCRAPER HOME WANTED LAND AND UTILITIES ONLY. 11/01/05. LM
	R048726	73	See Remarks	CURRENT OWNER HAD FIRST RIGHT OF REFUSAL AND PURCHASED THE PARCEL TO KEEP CONTROL OF ACCESS TO LOTS 9E AND 9W. THIS SALE IS ABOVE MARKET. I DO NOT CONSIDER THIS SALE AN ARMS LENGTH SALE. CONTRACT DATE 5/26/04. EDS 8/17/04
	R050264	74	Non Market Sale/ Uninformed buyer	CONTRACT DATE 3-28-04. KLW 7-12-04. ACCORDING TO TRACY SISSEL, HE SOLD THE LAND WITH PLANS ALREADY APPROVED BY THE DRB, ALL PERMITS, AND CONSTRUCTION CONTRACTS READY. KLW 6-1-05
	R053795	73	See Remarks	ALC 12/20/02 SALE IS PRE-CONSTRUCTION AND DOES NOT REFLECT MARKET RESALES IN 2003/2004. ALC 04/04/05
$\checkmark$	R053795	73	See Remarks	ALC 07/01/03 SALE IS PRE-CONSTRUCTION AND DOES NOT REFLECT MARKET FOR 2005 REAPPRAISAL. ALC 04/04/05
$\checkmark$	R054564	74	Non Market Sale/ Uninformed buyer	NO TD-1000 SUBMITTED. THIS WAS FOR A PORTION OF LAND THAT WAS PART OF SPLIT.
$\checkmark$	R045932	73	See Remarks	PROPERTY IS UNDER LONG TERM LEASE. EDS
	R054709	74	Non Market Sale/ Uninformed buyer	SALE IS NOT A MARKET SALE, BOUGHT BY A R.E. APPRAISER AND THEN REAL ESTATE COMMISSIONS WERE RETURNED ALONG WITH ANOTHER DISCOUNT, PREVIOUS INFORMATION CAME FROM LISTING AGENT. CONTRACT DATE NA/ HOME WAS NEW. KLW 5-3-05
	R030993	74	Non Market Sale/ Uninformed buyer	ESI 04/16/04. NO MLS, NO PP. STATED TO BE IN AVERAGE CONDITION PER TD. NEEDS INSPECTION PER RATIO. JLH 06/22/04 **BUYER WAS WILLING TO MAKE SELLER AN "OFFER THEY COULDNT REFUSE" DUE TO NEIGHBOR DISPUTES AND CURRENTLY OWNS THE OTHER 1/2 OF THIS DUPLEX ALSO
	R054753	74	Non Market Sale/ Uninformed buyer	WILL QUALIFY THE SALE WHEN IMPROVEMENT IS PICKED UP. CONTRACT DATE 12-15-04/ CONDITION WAS NEW. KLW 9-19-05 DEED RESTRICTED HOME
	R054846	74	Non Market Sale/ Uninformed buyer	4/06/04, MR. LEVINE WANTED HIS NEIGHBORS PROPERTY AT ANY PRICE. LM
- Sales\/er	ification FieldNote	as All counties	19-Aug-08 8:36:31 AM	19 Fagle County

Parcel	Qualification Code	Qualification Notes	AuditorNotes
{055476	74	Non Market Sale/ Uninformed buyer	THIS IS A DEED RESTRICTED PROPERTY WITH A SALE BELOW MARKET FOR NBHD. CONTRACT DATE 12-8-0 CONDITION LISTED AS NEW. KLW 5-4-05
₹046744	73	See Remarks	TD LISTED SALE OF SINGLE FAMILY RESIDENCE THAT A PERMIT HAS NOT BEEN ISSUED FOR. 1/05/06. LM
₹045771	74	Non Market Sale/ Uninformed buyer	LAND WAS SOLD WITH PLANS IN PLACE PER MLS. CONTRACT DATE 3-30-05/ BUYER DID INSPECT THE PROPERTY PRIOR TO PURCHASE. KLW 8-30-05
₹041473	73	See Remarks	LISTING TO CORRECT TOTAL VALUE ERROR ONLY NO A TRUE SALE. LM
₹032046	73	See Remarks	PP. BWC 8-5-02 RATIO STUDY FOR 2003 REAPP. VERIFIED FROM CHRISTIE LODGE, THIS UNIT IS WHOLLY OWNED. THEODORE STEARNS BOUGHT ALL 52 WEEKS. SALE WAS UNQUALIFIED AND REMOVED FROM SALES WF. 4-3-03 BWC
	Parcel           R055476           R046744           R045771           R041473           R032046	Parcel         Code           R055476         74           R046744         73           R045771         74           R041473         73	ParcelCodeQualification NotesR05547674Non Market Sale/ Uninformed buyerR04674473See RemarksR04577174Non Market Sale/ Uninformed buyerR04147373See Remarks

	uditor oncurs	B Parcel	Qualification Code	Qualification Notes	AuditorNotes
21	EI Pa The cour recomme	nty is doing a good	job of qualifying their nsider using the reasc	sales. RMVS disagreed with the disq n for disqualification codes recomme	ualification of three sales as they had insufficient documentation. However, RMVS nded by DPT as there are overlaps and omitted codes in their current system.
	$\checkmark$	1300000165	GR	Government	
	$\checkmark$	6104006003	С		
	$\checkmark$	5520101067	I	Other non-real property included	
	$\checkmark$	6208306027	GT	Physical change	
	$\checkmark$	7405329002	GM	Multi-residences	
	$\checkmark$	5332214087	G	Government	
	$\checkmark$	7402406002	D	Foreclosure	
	$\checkmark$	6310116025	KQ	Split	
	$\checkmark$	6302210033	С		
	$\checkmark$	7424406001	JP	Trade-partial interest	
	$\checkmark$	5231308005	С	Related parties	
	$\checkmark$	6407406005	BR	Mixed use	
	$\checkmark$	6503300031	BJ	Trade	
	$\checkmark$	520309015	G		
	$\checkmark$	5531400010	AR	Mixed use	
	$\checkmark$	4217005033	BK	Multi-parcels	
	$\checkmark$	6328107022	СР	Related-partial interest	
	$\checkmark$	7513110057	Q	Split	
	$\checkmark$	6318402009	Р		

7402409020

6308015012

7413411001

6421415010

2201001002

4328000005

8316409011

κ

J

D

DH

BD

J

R

Bldg. torn down after sale

Personal properthy

Res/commerical mix

Trade

Multi-parcel/foreclosure

✓

✓

 $\checkmark$ 

✓

 $\checkmark$ 

✓

✓

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
$\checkmark$	6419307007	JM	Trade	
	7109000090	Р		
	6408325002	Р	Partial interest	
	7601300002	MR	Multi-res/commercial	
	5308000014	Μ		
	4330004006	Μ	Multi-residential	
	7411420010	AB	Multi-parcels	
$\checkmark$	6415221001	Н	Personal properthy	
$\checkmark$	4231201042	BK		
$\checkmark$	5529406010	BK		
	5405000036	СК	Related parties	
$\checkmark$	6321306054	СК		
	6208306027	GK	Related parties	
	6100000486	KP	Partial interest	
	5605100022	В	Multi-parcels	
	3107000010	JK	Trade	
	6424004006	J		insufficient documentation
	6429401064	С	Related parties	insufficient documentation
	6408203036	Ν	Cannot verify	insufficient documentation
counts Audit	ed: 45	Auditor Agrees:	42 Auditor Disagrees: -3	Auditor Disagrees: -6.67%

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes

## 20 Elbert

The county is doing an adequate job of confirming sales. RMVS found three sales that had insufficient documentation, however, and recommends adequate documentation for sales with subjective disqualification codes.

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
$\checkmark$	R117603	4		
	R107388	15	Uninformed buyer/seller	Insufficient documentation
	R100799	58		Insufficient documentation
	R106356	23	Distress sale	Insufficient documentation
Accounts Audit	ed: 30	Auditor Agrees: -	27 Auditor Disagrees: -3	Auditor Disagrees: -10.00%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes					
22	Frem									
	The county is doing an adequate job of confirming sales. RMVS disagreed with four disqualifications as there was insufficient documentation.									
		77002130	63							
		99504503	64	Multi-parcels						
		93000015	34	Mobile home included in sale						
		99304432	64							
		12000930	68	Remodeled after sale						
		99925146	96	Marketing technique	Land purchased site unseen					
		40001200	63	Trade						
		61080048	58	Business affiliates						
		77009540	57	Related parties						
		40002370	64							
		56000060	64							
. <u> </u>		99504587	60	Personal representatives deed						
		69003200	57							
. <u> </u>		98904021	68							
		11021130	63							
		99104289	57							
		99604468	57							
		19079105	60							
		99927109	58							
		99904630	8	Questionable seller terms						
		61003020	57							
		61008830	57							
		67000010	51	Government						
		99926246	66							
		99904389	63							
		99306080	57		Insufficient documentation					
		99704210	58		Insufficient documentation					

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22 Fremont County

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
	77013150	96		Insufficient documentation
	98904342	57		Insufficient documentation
	11013670	66	Undetermined personal property	Insufficient documentation
Accounts Audi	ted: 30	Auditor Agrees: -2	25 Auditor Disagrees: -5	Auditor Disagrees: -16.67%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
23	Garfi	eld County			
	Garfield (	County does an exc	cellent job of docume	ntation for D/Q sales. Garfield County uses	the state DPT Sales Reason Codes.
	✓	R363695_S5	70	Other	1031 EXCHANGE
		R200028_S7	70	Other	NO PP; TALKED TO REAL ESTATE AGENT SHE BELIEVES THIS WAS A DISTRESS SALE; I AGREE THIS HOUSE WAS LISTED FOR SALE FOR SEVERAL YEARS. THE ASKING PRICE WAS TWO HUNDRED THOUSAND MORE THEN THE SALE PRICE.
		R247277_S16	70	Other	PP:NONE BANK SALE. PREVIOUS OWNER WAS FORCLOSED ON.
	$\checkmark$	R580384_S15	70	Other	TRYING TO LIQUIDATE. SALES THAT OCCURED AFTER THE LIQUIDATION WERE ALMOST 50% HIGHER THAN THE 2005 SALES PRICES
		R005731_S4	70	Other	DEVELOPER SALE WITH 5 YR GOLF MEMBERSHIP DEFERRAL
		R580483_S6	70	Other	THESE LOTS WERE INVENTORY THAT THE ORIGINAL DEVELOPER WAS TRYING TO LIQUIDATE. SALES THAT OCCURED AFTER THE LIQUIDATION WERE ALMOST 50% HIGHER THAN THE 2005 SALES PRICES
	$\checkmark$	R007509_S6	70	Other	DISTRESS SALE; DEVELOPER PRESSURED TO GET LOTS OFF OF THE MARKET BY FINANCIAL INSTITUTION.
	$\checkmark$	R040510_S9	70	Other	SCHEDULE DELETED.
	$\checkmark$	R210067_S6	70	Other	POSSIBLE FORECLOSURES SALE
	$\checkmark$	R041456_S7	70	Other	AN UNKNOW PORTION OF THIS SALE GOES TO THE VACANT LAND; THE REMAINDER GOES TO FUTURE IMPROVEMENTS
		R580383_S18	70	Other	THESE LOTS WERE INVENTORY THAT THE ORIGINAL DEVELOPER WAS TRYING TO LIQUIDATE. SALES THAT OCCURED AFTER THE LIQUIDATION WERE ALMOST 50% HIGHER THAN THE 2005 SALES PRICES
	$\checkmark$	R017052_S3	70	Other	MAILED SALES LETTER AND VERIFICATION FORM THIRD PARTY FINANCING
	$\checkmark$	R540011_S5	70	Other	APPLIANCES; ESTATE SALE; FAMILY SOLD LOW TO SELL QUICK PER REAL ESTATE AGENT.
	$\checkmark$	R042229_S3	70	Other	NO-PP VACANT LAND PER TD-1000.
		R580485_S5	70	Other	TRYING TO LIQUIDATE. SALES THAT OCCURED AFTER THE LIQUIDATION WERE ALMOST 50% HIGHER THAN THE 2005 SALES PRICES

23 Garfield County County

Auditor	Derect	Qualification Code	Qualification Notes	Auditosblatas
Concurs			Qualification Notes	AuditorNotes
	R041410_S5	70	Other	AN UNKNOW PORTION OF THIS SALE IS FOR VACANT LAND; REMAINDER GOES TOWARD FUTURE IMPROVEMENTS
	R007974_S8	70	Other	CONTRACT DATE BEFORE THE TIMEFRAME, NOT A MARKET SALE, SOLD BEFORE FINISHED.
	R011537_S2	70	Other	NOT A MARKET SALE. PURCHASED BY ADJACENT LANDOWNER
	R850007_S6	70	Other	NO PP HOME WAS FORECLOSED ON. WAS VACANT FOR 3 YEARS. HOME WAS NOT COMPLETELY FINISHEI PER SALES VERIFICATION LETTER.
$\checkmark$	R009767_S3	70	Other	\$750 P.P., DEED RESTRICTED NOT MARKET SALE
	R160245_S5	70	Other	P.P. 700 SPOKE WITH OWNER. THE PREVIOUS OWNER HAD BEEN GOING THROUGH A DIVORCE, HAD LEGAL & FINANCIAL PROBLEMS. HE WAS ALSO RELOCATING. MRS. BENDISH ALSO SAID A PERSON WAS TRYING TO DELIVER A COURT SUMMONS TO HER HOME FOR MR. ROSE.
	R080796_S4	70	Other	PURCHASED AS LOW SALE FOR THE PURPOSE OF INSTALLING WATER TANK BY THREE MILE WATER ASSOC. NON - PROFIT CORP.
$\checkmark$	R024300_S10	70	Other	FORECLOSER SALE
$\checkmark$	R800264_S8	70	Other	SOLD BY HUD; FORECLOSURE SALE
	R041470_S8	70	Other	AN UNKNOW PORTION OF THIS SALE GOES TO THE VACANT LAND; THE REMAINDER GOES TO FUTURE IMPROVEMENTS
	R041444_S7	70	Other	AN UNKNOW PORTION OF THIS SALE GOES TO THE VACANT LAND; THE REMAINDER GOES TO FUTURE IMPROVEMENTS
$\checkmark$	R380613_S12	70	Other	PP-APPLIANCES REMODEL AFTER SALE
	R041442_S8	70	Other	AN UNKNOW PORTION OF THIS SALE GOES TO THE VACANT LAND; THE REMAINDER GOES TO FUTURE IMPROVEMENTS
	R530020_S9	70	Other	CARPETING & DRAPERIES; BANK SALE - SOLD AT DISCOUNT IN "AS IS" CONDITION. POOR CONDIDTION PER SALES VERIFICATION AND FIELD VISIT.
	R820060_S14	70	Other	SOLD TO REALTOR, ADD 7.5% FEE = \$7600. DEVELOPE LOT WITH 5 YR GOLF MEMBERSHIP DEFERRAL
	R580475_S8	70	Other	TRYING TO LIQUIDATE. SALES THAT OCCURED AFTER THE LIQUIDATION WERE ALMOST 50% HIGHER THAN THE 2005 SALES PRICES

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
	R041469_S8	70	Other	AN UNKNOW PORTION OF THIS SALE GOES TO THE VACANT LAND; THE REMAINDER GOES TO FUTURE IMPROVEMENTS
$\checkmark$	R041414_S6	70	Other	ONLY A POTION OF THIS SALE GOES TO LAND; REMAINDER APART OF IMPROVEMENT SALE
	R041422_S8	70	Other	AN UNKNOW PORTION OF THIS SALE IS FOR VACANT LAND; REMAINDER GOES TOWARD FUTURE IMPROVEMENTS
	R350785_S18	70	Other	PP-APPLIANCES. THIS HOME SOLD WELL BELOW 05 VALUE. THE BERHOWS HAD A RENT TO OWN AGREEMENT WITH MR. HOUT. THE BERHOWS HAD TH REMAINING AMOUNT OF THE SALE FINANCED.
	R490165_S3	70	Other	SALE WASNT AN ARMS LENGTH TRANSACTION, ON T MARKET FOR 1 DAY, LOT WILL BE HARD TO BUILD ON TALKED WITH BILL WILDE @ CIMARRON LAND & HOM
$\checkmark$	R380570_S7	70	Other	PP-APPLIANCES REMODEL
$\checkmark$	R350229_S7	70	Other	NO-PP BOUGHT FROM HUD.
$\checkmark$	R009770_S3	70	Other	\$1500 P.P., DEED RESTRICTED NOT MARKET SALE
	R580385_S7	70	Other	THESE LOTS WERE INVENTORY THAT THE ORIGINAL DEVELOPER WAS TRYING TO LIQUIDATE. SALES THA OCCURED AFTER THE LIQUIDATION WERE ALMOST 5 HIGHER THAN THE 2005 SALES PRICES

uditor oncurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
- Gilpin Cou	<b>County</b> inty is doing an exc codes for Disquali		entations of notes on the disqualified sales.	They are making detailed notes in the computer. Gilpin County is using the
$\checkmark$	1711-034-00-202	72	Change in Property after sale	6/13/2005- LB
$\checkmark$	1711-032-01-266	72	Change in Property after sale	7/29/2005- LB RECEIVED SALES SURVEY 10/11/2005- CONFIRMED ARMS LENGTH SALE- LB. HOME BUILT AFTER LAND PURCHASED.
$\checkmark$	1711-292-02-155	72	Change in Property after sale	8/8/2005- RESIDENCE NOT 100% COMPLETE- LB
	1711-294-02-210	72	Change in Property after sale	5/5/2006- LB, SURVEY LETTER RETURNED, ARMS LENGHT SALE, LOT IMPROVED AFTER PURCHASE. DK
$\checkmark$	1711-042-00-015	72	Change in Property after sale	5/1/2006- RECEIVED SALES SURVEY 4/26/2006- CONFIRMED ARMS LENGTH SALE- LB SFR BUILT AFTER SALE- LB
	1711-291-01-120	72	Change in Property after sale	2/13/2006- SALE CLOSE WITH A CONSTRUCTION LOAN- LB 4/6/2007- NEW SFR
	1709-353-00-068	72	Change in Property after sale	12/29/2005- LB, SURVEY LETTER RETURNED BY OWNER ON 1/4/2006. ARMS LENGHT SALE. DKK 1/4/2006
$\checkmark$	1709-363-03-132	72	Change in Property after sale	5/19/2006- LB 4/6/2007- NEW SFR
$\checkmark$	1711-083-05-157	73	Duress Sale	6/20/2005- LB 2/6/2006- SPOKE WITH BUYER 2/1/2006- HE KNEW SELLER AND PROPERTY WAS IN FORECLOSURE- BUYER HAS APPRAISAL FOR \$152,000- LB
	1711-044-00-080	72	Change in Property after sale	6/15/2006- SELLER PAID \$3,000 OF BUYERS CLOSING COSTS- LB 4/9/2007- CHANGE IN PROPERTY AFTER SALE- LB
$\checkmark$	1709-362-02-014	72	Change in Property after sale	7/5/2005- LB 10/11/2005- RECEIVED SALES SURVEY- CONFIRMED ARMS LENGTH SALE- LB
		73	Duress Sale	3/21/2005- LB-SPOKE WITH NEW OWNER, PROPERTY LISTED ON OPEN MARKET, PURCHASED BELOW MARKET AS HOME WAS IN NEED OF REPAIRS. DKK
	1581-332-03-176	72	Change in Property after sale	4/28/2006- PERSONAL PROPERTY- FURNISHINGS- LB, Changed to Exempt property after sale.
 $\checkmark$	1581-331-00-001	72	Change in Property after sale	7/15/2005- LB, property classified forest ag after sale
 $\checkmark$	1709-361-01-059	72	Change in Property after sale	3/28/2006- RECEIVED SALES SURVEY FROM BUYER- CONFIRMED ARMS LENGTH SALE- LOT WAS IMPROVED WITH WELL AND SEPTIC- LB

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
	1711-041-00-010	73	Duress Sale	9/28/2005- PERSONAL PROPERTY- DRAPES, APPLIANCES-SOLD BELOW MARKET , FORECLOSURE SALE BANK SOLD FOR BALANCE. LB
	1711-311-07-078	73	Duress Sale	4/10/2006- SALES PRICE TO REFLECT THAT UPPER STORY OF THE HOUSE WAS DESTROYED- LB
	1711-033-03-155	73	Duress Sale	6/10/2005- PERSONAL PROPERTY- CARPET, REFRIGERATOR, DISHWASHER-DURESS SALE SOLD BELOW MARKET ON FORECLOSURE. LB
$\checkmark$	1835-043-00-003	70	Other	8/31/2005- PARCEL IS IN 2 DIFFERENT COUNTIES- LB
	1581-362-00-008	71	Sale not on open market	9/28/2005- LB RECEIVED SALES SURVEY 10/11/2005- PROPERTY NOT LISTED ON OPEN MARKET- LB
$\checkmark$	1711-291-01-112	73	Duress Sale	2/21/2005-LB, Bank sale property is poor condition.
	1709-121-01-072	71	Sale not on open market	6/6/2006- PERSONAL PROPERTY- STOVE, GUEST FRIDGE, MICROWAVE, DISWASHER, WINDOW COVERINGS & 4 SHEDS- LB NOT ON THE OPEN MARKE PER ANNE SCHAFER- LB
	1835-021-01-007	71	Sale not on open market	4/27/2005- LLB SPOKE WITH BUYER- NOT ON OPEN MARKET- LB
$\checkmark$	1711-294-02-167	72	Change in Property after sale	LISTED ON MARKET, PURCHASED FROM REALTOR. DK
	1833-072-01-061	71	Sale not on open market	10/7/2005- LB RECEIVED SALES SURVEY 10/13/2005- NC AN ARMS LENGTH SALE- LB
	1581-334-02-070	73	Duress Sale	12/13/2005- PERSONAL PROPERTY- APPLIANCES, PROPANE TANK- PROPERTY SOLD BELOW MARKET AS WELL AND SEPTIC SYSTEM NO LONGER WORKED. LB
	1581-334-01-027	71	Sale not on open market	6/6/2006- LB RECEIVED SALES SURVEY 6/22/2006- CONFIRMED ARMS LENGTH SALE- LB. SPOKE WITH MR MAXWELL ON 1/25/2007. NOT ON OPEN MARKET, BUYE CONTACTED HIM AND MADE OFFER. MR. MAXWEL HAE NOT BEEN AT THE PROPERTY FOR SOMTIME AND WAS HAPPY TO GET AN OFFER. DK
	1711-293-03-183	71	Sale not on open market	6/13/2005- LB 10/25/2005- RECEIVED SALES SURVEY- SALE NOT ON OPEN MARKET- LB
	1833-073-01-025	72	Change in Property after sale	3/10/2005- PERSONAL PROPERTY- REFRIGERATOR, WASHER, DRYER, WINDOW COVERINGS, FURNITURE. SELLER PAID CLOSING COSTS- LB PERMIT ISSUED FO REMODEL AND UPDATING. DKK
	1833-012-00-017	71	Sale not on open market	BUYER PURCHASED ALONG WITH R2905. BELOW MARKET AS SELLER WAS UNDER DURESS. DKK

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
Accounts Audited:	29	Auditor Agrees: -:	30 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
25	Gran	d			
	Grand Co	ounty does an exc	ellent job of document	aiton of disqualified sales. Grand County do	es use the State DPT sales reason codes.
	✓	R014180	71	Ag.	
		R028429	71	Ag.	
	$\checkmark$	R070463	71	Ag.	
	$\checkmark$	R028432	71	Ag.	
	$\checkmark$	R070451	71	Ag.	
	$\checkmark$	R303200	70	Other	TD says amt financed 950K, insure of sale for 150K
	$\checkmark$	R003980	70	Other	Property sold throught a 1031 exchange program
	✓	R005720	70	Other	Purchasers already own lots on both sides of this one. They paid a premium price on this lot to have complete ownership of this corner of BVA
		R010150	70	Other	Unqualified sale. Extremely low sale price not indicative of Market. Lot sold in 06 for 35K
_		R024110	70	Other	Cash sale. Hud acquired property through a public trust deed and sold to current owner for approx 50% of value.
	$\checkmark$	R112810	70	Other	Public trustee sale
_		R117020	70	Other	Lot buildable only to buyer due to sepic/well placement restrictions.
	$\checkmark$	R117140	70	Other	Sale below market Disqual due to foreclosure see R112810
	$\checkmark$	R123925	70	Other	To release property from Restrictions and covenants
	$\checkmark$	R013425	71	Ag.	
		R301927	70	Other	Property was purchased from the bank by the parents o was to be foreclosed on.
		R013331	71	Ag.	
	$\checkmark$	R006673	71	Ag.	
		R011140	71	Ag.	
	$\checkmark$	R008932	71	Ag.	
	$\checkmark$	R007970	71	Ag.	
		R007480	71	Ag.	
	$\checkmark$	R134180	70	Other	2 tiered market

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
	R006676	71	Ag.	
$\checkmark$	R304933	70	Other	DQ-1/2 lot 7 aquired after purchase
$\checkmark$	R006660	71	Ag.	
$\checkmark$	R006660	71	Ag.	
$\checkmark$	R000462	71	Ag.	
$\checkmark$	R000326	71	Ag.	
$\checkmark$	R000292	71	Ag.	
ccounts Audit	ed: 30	Auditor Agrees: -	30 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

	Auditor		Qualification		
<u> </u>	Concurs	Parcel	Code	Qualification Notes	AuditorNotes
26	Gunn	ison			
	The coun	ty is doing an exce	llent job of confirming	their sales. RMVS did not disagree with a	ny disqualification made by the county.
_	✓	R001315	69	Partial interest	
	$\checkmark$	R002354	69		
	$\checkmark$	R001746	63	Trade	
		R030639	63		
	$\checkmark$	R041574	64		
	$\checkmark$	R015873	64		
	$\checkmark$	R011445	64		
	$\checkmark$	R002428	64	Multi-parcels	
	$\checkmark$	R009767	63		
	$\checkmark$	R003402	73	Mixed use	
_	$\checkmark$	R024577	62		
	$\checkmark$	R015994	62	Quit claim deed	
		R043214	61	Judical order	
	$\checkmark$	R002020	60	Estate sale	
		R040578	58		
		R013377	68	Remodeled after sale	
		R010997	57		
	$\checkmark$	R005364	58	Business affiliates	
	$\checkmark$	R005681	57		
	$\checkmark$	R001027	57	Related parties	
	$\checkmark$	R012528	55	Educational	
	$\checkmark$	R014548	53	Charitable	
	$\checkmark$	R017751	51		
	$\checkmark$	R007105	51	Government	
	$\checkmark$	R005721	69		
		R008556	69		
	$\checkmark$	R006046	70	Other	Buying buildings only

Auditor		Qualification			
Concurs	Parcel	Code	Qualification Notes	AuditorNotes	
	R043803	70		Developer to developer	
	R030328	77	Remodeled after sale		
	R033109	58			
Accounts Audite	ed: 30	Auditor Agrees: -	30 Auditor Disagrees: 0	Auditor Disagrees: 0.00%	

	Auditor Concurs	Dereel	Qualification Code	Qualification Natao	AuditarNataa
			Code	Qualification Notes	AuditorNotes
27	Hinse				
	The cour	nty is doing a good	job of confirming their	sales. Only one sale in the audit sample la	acked sufficient documentation.
	$\checkmark$	R002757	70		Minor structure
	$\checkmark$	R001315	57		
		R001129	70		Provided comps.
	$\checkmark$	R000352	64		
		R002035	64		
	$\checkmark$	R000376	64		
	$\checkmark$	R000375	64	Multi-parcels	
	$\checkmark$	R000202	64		
	$\checkmark$	R001253	64		
	$\checkmark$	R001280	64		
	$\checkmark$	R002412	64		
	$\checkmark$	R002373	64		
	$\checkmark$	R002723	70		Unable to confirm sale price
		R002094	63	Trade	
	✓	R001859	70		Improvement only
		R002660	70		Improvement only
		R002857	70		Now qualified
		R000185	64		
		R000111	69		
		R001530	64		
		R002312	57	Related parties	
		R002046	64		
		R001471	69	Partial interest	
		R001869	70		Improvement only
		R000385	64		
		R001706	54	Religious institution	
	$\checkmark$	Roo2372	64		

Auditor		Qualification	l	
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
$\checkmark$	R000002	70	Other	Improvement only
	R002810	71	Non-typical market	Insufficient documentation
Accounts Audit	ed: 29	Auditor Agrees:	-28 Auditor Disagrees: -1	Auditor Disagrees: -3.45%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
28	Huer	ano			
			iob of confirming their	sales. RMVS disagreed with one disgualific	ation only because there was insufficient documentation.
		145491	16		Developer
		1713685	18	Multi-parcels	
		14483	69		
		420611	69		
		2046445	49	Educational institution	
		182957	38		
		372004	18		
		123207	70	Non-typical	Custodial sale
		199442	7		
		10579	22		
		32687	38	Change in use	
		182951	22	Remodeled after sale	
	$\checkmark$	2091429	16		Financial institution
	$\checkmark$	33446	18		
	$\checkmark$	18596	18		
	$\checkmark$	24378	45	Government	
	$\checkmark$	46940	16		Foreclosure
		16900	31	Trade	
	$\checkmark$	5199441	7	Family transaction	
	$\checkmark$	533478	25	Partial interest	
	$\checkmark$	364673	69	Multi-buildings	
	$\checkmark$	31512	8	Foreclosure	
	$\checkmark$	62042	35	Religious	
	$\checkmark$	20453	16		In lieu of foreclosure
	$\checkmark$	2049142	64	Used 2nd sale in period	
	$\checkmark$	10039	16	Other	Trustee's deed
	$\checkmark$	4243936	19	Bi-county	

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
				AuditorNotes
$\checkmark$	51387	28	Mobile home	
$\checkmark$	62048	35		
	23958	74	Undetermined value	Insufficient documentation
Accounts Audit	ed: 30	Auditor Agrees: -	29 Auditor Disagrees: -1	Auditor Disagrees: -3.33%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes	
29 Jackson Jackson County does a adaquate job of their disqualified sales. Jackson County used the State DPT sales Reason Codes.						
	✓	0010872700	64	Sale involves Multiple Prop		
	$\checkmark$	0010008401	14	No House Res Property		
	$\checkmark$	0010395900	15	Mobile Home included in sale		
	$\checkmark$	0010566400	10	Friends - Special sale price		
		0011168900	02	Remodeled after buying		
	$\checkmark$	0090527400	02	Remodeled after buying		
	$\checkmark$	0090645200	15	Mobile Home included in sale		
	$\checkmark$	1000544000	10	Friends - Special sale price		
	$\checkmark$	0010527500	15 10	Friends - Special sale price Mobile Ho	me	
	$\checkmark$	0010084000	68	Extensive changes since sale		
	$\checkmark$	0010395900	15	second sale in time frame		
	$\checkmark$	0010566400	10	Mobile Home included in sale		
	$\checkmark$	0010518000	53	Sale involves Charitable Org.		
	$\checkmark$	0010008401	14	No House Res Property		
		0010518000	53	Sale involves Charitable Org.		
		0010161100	No code		No reasons given as to code or explanation	
		0010504900	No code		No reasons given as to code or explanation	
cοι	unts Audit	ed: 17	Auditor Agrees: -	15 Auditor Disagrees: -2	Auditor Disagrees: -11.76%	

	uditor oncurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
30	Jeffei	son			
	Jefferson	County is doing a	n excellent job on doo	umentation, however the auditor recommends that they use	the DPT sales codes.
	$\checkmark$	444918	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Valid for market with adj. Negotiated sales and leaseback
		036198	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Foreclosure sale
		436247	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Part of a bulk sales included 7 hotels and business value of undetermined amount of business value.
		431494	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Part of a bulk sales included 7 hotels and business value of undetermined amount of business value.
		110278	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Market in place, unknown if business value was included in sale.
		034282	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Major remodel after sale, owner now occupies one unit and other units for lease
		013280	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Bargain and sale deed, see prior sale in 2001
		109480	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	This property was one of 14 properties that was involved in a bulk portfolio sale.
		084872	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	All fees wee included in sale, never on open market, Related parties
		051836	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Property was not listed on open market, listed as for lease by owner, change use from vet clinic to dance studio
		148136	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Attached warehouse. Value was coded out due to mixed use
		048367	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Undeterminable Blue Sky, purchased to offset reet and stock sales.
		431509	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Exchange, confirmed by J. Riven. Value was in lease, expect bldg to lease for 60% of sale/leaseback rent.
		420707	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Foreclosed sale
		436646	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	1031 exchange
		201745	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Non listed sale including undetermined amount of business value, inventories and personal properties.
		110380	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Partial owner carry, includes an undetermined amount of business value, inventory and FF&E

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
	203567	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	The Site had contamination that the seller remediated.
	407739	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	1031 exchange, buyer was prior tennant, no listed on open market
$\checkmark$	209384	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Sale was for improvements only
$\checkmark$	029153	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Two improvements on schedule
$\checkmark$	177523	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Changed code from 71 to 58, non arms length/fix.
	185912	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Foreclosure sale
	155850	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Verified Most Recent Sale
	157294	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Verified Most Recent Sale
	175886	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Foreclosure sale
$\checkmark$	157252	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Sale below market value per comps and also sold for 110K ir 2003
$\checkmark$	169626	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	1k dollars with an assumption on the first mortgage
$\checkmark$	152127	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Foreclosure sale
	151823	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Foreclosure sale
$\checkmark$	416982	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	This deed has the same sale amount and sale sate as the next sale, non arms length
$\checkmark$	424839	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Changing code from 54,884 to 58, excessive concessions
$\checkmark$	447383	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Habitat for Humanity, non indicative of market
$\checkmark$	416852	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Owner states sale was arms length, of a soon to be vacated conditons of sale.
$\checkmark$	187458	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Property was one of 67 properties sold in one sale, transaction was based on rental of all 67.
$\checkmark$	197260	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Foreclosure sale

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
✓	401993	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Will continue cleaning business, this includes business value
	421113	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Code out for trade/exchange no info.
<b>\</b>	446883	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Non arms length transaction, not on the open market.
	446880	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Non arms length transaction, not on the open market.
	446882	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Non arms length transaction, not on the open market.
✓	446894	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Non arms length transaction, not on the open market.
	109609	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Previously converted to a Starbucks Retail outlt, re-do by tenant.
	177884	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Verified most recent sale.
	022433	58	Sale Reviewed through analysis:sale conditions non arms length or non-market	Due to deed restrictions, this property is prohibited from continuing its current use.

	Auditor Concurs		Qualification Code	Qualification Notes	AuditorNotes	
31	Kiow					
	The cour	nty is doing an exc	ellent job of confirming	g their sales. RMVS did not disagree wi	h any of the disqualifications.	
	$\checkmark$	R11111157	72	Stress sale	Comps shown	
	$\checkmark$	R111113810	6			
	$\checkmark$	R11111127	14	Multi-parties		
	$\checkmark$	R111113525	6	Related parties		
cco	unts Audi	ited: 4	Auditor Agrees:	4 Auditor Disagrees: 0	Auditor Disagrees: 0.00%	

Audito Concu		Qualification Code	Qualification Notes	AuditorNotes
32 Kit	Carson			
		internation		
	irson does an excellent	Job of documentatio	n for Sales Verification. Kit Carson does r	not use the State DPT sales reason codes.
$\checkmark$	00000045000008	36	OTHER	Transfer from construction company to building
$\checkmark$	0000034027001	39	NOT ON THE OPEN MARKET	Distress sale, she received in divorce, while husband was ill,
	00000034009007	39	NOT ON THE OPEN MARKET	Business associates, also purchased insurance accounts in deal
$\checkmark$	00000077003016	36	OTHER	Sold at auction
	00000034019007	36	OTHER	Buyer own property across street from this parcel
$\checkmark$	00000048000001	36	OTHER	Financial institution
$\checkmark$	00000041003011	36	OTHER	Arrangement b etween school and bank so that bank will be liable or propert until pf off
$\checkmark$	00000037006002	36	OTHER	Change of use
$\checkmark$	00000034036014	36	OTHER	Foreclosure should be 17 instread 36
$\checkmark$	00000034024004	36	OTHER	Seller finance
$\checkmark$	00000050506001	36	OTHER	Option for assemblage, whole block, access to railroad spur, tax incentives from city
$\checkmark$	00000047100014	39	NOT ON THE OPEN MARKET	Bought parcial of lot from ajd. Property owner
$\checkmark$	00000034042001	39	NOT ON THE OPEN MARKET	Insurance business and distress, agent died
$\checkmark$	00000034045008	39	NOT ON THE OPEN MARKET	Not on market, renter bought house
$\checkmark$	00000034045011	39	NOT ON THE OPEN MARKET	Change of use property, vacant then a house
$\checkmark$	00000034046001	39	NOT ON THE OPEN MARKET	Not on market, renter bought house
$\checkmark$	00000041004003	39	NOT ON THE OPEN MARKET	Not on market, renter bought house
$\checkmark$	00000079007004	17	GOV'T AGEN	
$\checkmark$	00000045000016	39	NOT ON THE OPEN MARKET	Not on open market renters
$\checkmark$	00000033100008	17	GOV'T AGEN	
$\checkmark$	00000047200900	39	NOT ON THE OPEN MARKET	Not on open market, city purchased for row
$\checkmark$	00000077009003	39	NOT ON THE OPEN MARKET	Family sales, loving member of family
$\checkmark$	00000077011009	39	NOT ON THE OPEN MARKET	Not on open market, adj property
	00000079008002	39	NOT ON THE OPEN MARKET	Not on open market, adj property
$\checkmark$	00000028001901	17	GOV'T AGEN	

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes	
$\checkmark$	00000036000020	36	OTHER	Foreclosue	
$\checkmark$	00000043201001	39	NOT ON THE OPEN MARKET	Not on market, renter bought house	
$\checkmark$	00000033042001	36	OTHER	Relocation Inc., Is just a holding company	
	00000033058010	36	OTHER	Buyer only wanted vacant land in already established neighborhood, new house old style	
$\checkmark$	00000039000006	36	OTHER	Relocation company	
ccounts Audited: 30 Auditor Agrees: -30 Auditor Disagrees: 0 Auditor Disagrees: 0.00%					

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
34	La Pl	ata			
	La Plata (	County does an exe	cellent job of docume	ntation of disqualified sales. La Plata county	uses the DPT sales reason codes.
		567510400009	97	Ag	
		595131302805	83	Multiple Tax Dist Parcel	
	$\checkmark$	565506400810	83	Multiple Tax Dist Parcel	
	$\checkmark$	566909202101	84	Bulk sale - Notes required	
	$\checkmark$	566909202102	84	Bulk sale - Notes required	
	$\checkmark$	537720400047	82	First Sale in Data Collection period	
	$\checkmark$	566912300003	97	ag	
		590531300802	83	Multiple Tax Dist Parcel	
		567107310032	98	Discounted	
	$\checkmark$	567107310035	98	Discounted	
	$\checkmark$	567502209018	99	Not Market sale notes required	Per comps
	$\checkmark$	590332200358	99	Not Market sale notes required	Per comps
		566115400025	99	Not Market sale notes required	this account is a mobile home park, with 38M accounts. The park has not sold, but several of the "m" accounts have sold.
_		594307400809	97	Ag	
		616318400110	74	High Pressure	ok per notes
		566532201036	72	Tax Consideration	
		566521309015	72	Tax Consideration	
		537319200803	83	Multiple Tax Dist Parcel	
		537317200063	73	Sup Bargain Power Notes	
		566520116020	82	First Sale in Data Collection period	
		594913401004	74	High Pressure	ok per notes
		566128406003	75	Spec incent/con Notes Required	
	$\checkmark$	567502421010	75	Spec incent/con Notes Required	
	$\checkmark$	567133100156	76	Spec incent/con Notes Required	
	$\checkmark$	566520110013	76	Spec incent/con Notes Required	
		616309400122	80	MH included in sale	

Auditor		Qualification	1	
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
$\checkmark$	590332200358	80	MH included in sale	
$\checkmark$	616517200118	81	Financial Institution was seller	
	567308300035	81	Financial Institution was seller	
	566132300197	73	Sup Bargain Power Notes	
Accounts Audit	ed: 30	Auditor Agrees:	-30 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

	uditor oncurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
				Quantoulor Hotoo	
33		County			
	Lake Cour	nty is doing an exc	cellent job verifying th	eir sales	
		000010260811	76	NOT ON MARKET	Business partners
		000010000778	70	OTHER	Hud
		000010002486	70	OTHER	Buyer is adjacent land owner
		000010003655	70	OTHER	Utility Replat
		000010148443	70	OTHER	CDOT
		000018000732	70	OTHER	Gift from Board of Commissioners
		000020053201	70	OTHER	Court Order to clean up property
		000010003418	80	SPECIAL FINANCING	Noted on records, seller providing financing
		000010001010	76	NOT ON MARKET	Exempt property
		000010002616	76	NOT ON MARKET	Business partners
_		000030002421	63	INVOLVES TRADES	So noted on records
		000010199106	63	INVOLVES TRADES	So noted on records
		000010003295	81	ASSEMBLAGE	
		000020001207	80	SPECIAL FINANCING	
		000018000058	80	SPECIAL FINANCING	
		000010420806	80	SPECIAL FINANCING	
		000010186403	80	SPECIAL FINANCING	
		000010091008	80	SPECIAL FINANCING	
		000010091007	80	SPECIAL FINANCING	
		000010004054	80	SPECIAL FINANCING	
		000031470141	79	VACANT LAND NOW IMPROVED	
		000010001001	69	PARTIAL INTEREST	
		000025008008	79	VACANT LAND NOW IMPROVED	
		000010000551	77	RE-SALE IN DATA COLL PERIOD	
		000010002828	79	VACANT LAND NOW IMPROVED	
		000010003856	79	VACANT LAND NOW IMPROVED	
		000010004145	80	SPECIAL FINANCING	

Auditor		Qualification	n	
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
$\checkmark$	000010212607	79	VACANT LAND NOW IMPROVED	
	000030246501	79	VACANT LAND NOW IMPROVED	
Accounts Audit	ed: 29	Auditor Agrees:	-29 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

	uditor	<u> </u>	Qualification		A 11/ AL /
UC	oncurs	Parcel	Code	Qualification Notes	AuditorNotes
5	Larim	er			
T C	The count County ex	ty is doing a good cpands their disqu	job of confirming thei alificatiion codes. To	sales. RMVS did not disagree with any of the p many sales which could fit a more specific co	disqualifications in their sample. RMVS recommends, however, that the de recommended by the DPT are coded "other."
	✓	R0701874	OTHER	Undetermined Personal Property	
	$\checkmark$	R1486349	BLDR	Sale to Builder	
	$\checkmark$	R0038644	CA	Land Contract	
	$\checkmark$	R1586039	CHAR	Charitable	
	$\checkmark$	R0428299	CHNG	Change	From taxable to exempt
	$\checkmark$	R1278738	DEMO	Demolition	
	$\checkmark$	R0624241	DOUBT	Quit Claim Deed	
	$\checkmark$	R1640213	OTHER	Building Destroyed by Fire	
	$\checkmark$	R1508784	OTHER	1031 Exchange	
	$\checkmark$	R1386972	MULBLDG	Multiple Buildings	
	$\checkmark$	R0200417	GOVBUY	Bought by Government	
	$\checkmark$	R1044206	FORE	Foreclosure	
	$\checkmark$	R1130340	GOVSEL	Sold by Government	
	$\checkmark$	R1617607	RELATE	Related Parties	Should have been coded other - sale back to developer
	$\checkmark$	R1312367	MULBLDG		
	$\checkmark$	R0154725	BBA	Between Business Affiliates	
	$\checkmark$	R1361449	OTHER	Undetermined Personal Property	
		R1620059	OTHER	1031 Exchange	
	$\checkmark$	R1630208	GOV	Government Agency	
		R0483192	FORE		
	$\checkmark$	R0024651	BBA		
		R1356968	OTHER	Undetermined Personal Property	
	$\checkmark$	R0080322	DUP		
	$\checkmark$	R0195154	OTHER	Land With Minor Structure	
	$\checkmark$	R0620084	FINSEL		
	$\checkmark$	R1314157	FINSEL		

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
$\checkmark$	R1196472	FINSEL	Financial Institution as Seller	
$\checkmark$	R1383957	FAM		
$\checkmark$	R0100366	FAM		
$\checkmark$	R1347683	FAM	Family Transaction	
$\checkmark$	R0314188	OTHER	Undetermined Personal Property	
$\checkmark$	R0528781	QS	Questionable Sale	Discrepancy in sale price
$\checkmark$	R0356174	ESTATE	Estate Sale	
$\checkmark$	R1640456	OTHER	Included Development Costs	
$\checkmark$	R0221546	DUP	Duplicate Sale in Time Frame	
$\checkmark$	R1185632	QS	Undetermined Personal Property	
	R1474553	PKFIN	Package Financing	
$\checkmark$	R0019275	PARINT		
$\checkmark$	R1093479	PARINT	Partial Interest	
$\checkmark$	R0262030	OTHER	Undetermined Personal Property	
$\checkmark$	R1640230	OTHER	Partial Improvement Value	
$\checkmark$	R0444006	OTHER	Undetermined Personal Property	
$\checkmark$	R0005380	OTHER	Undetermined Personal Property	
$\checkmark$	R1138260	OTHER	Undetermined Personal Property	
$\checkmark$	R0180734	ESTATE		
Accounts Audit	ed: 45	Auditor Agrees: -4	45 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
			0000		Additionales
36		nimas			
	The coun	ty is doing a good	l job of confirming their	sales. RMVS did not agree with two disq	ualifications as there was insufficient documentation.
	$\checkmark$	12763300	51		
		13522600	18		Used second sale in period
	$\checkmark$	12002711	8		
		10698000	8	Business affiliates	
		12487500	7		
	$\checkmark$	10531000	7		
		14470800	7		
	$\checkmark$	12481700	53		
		10798300	53	Mobile home included	
		14351500	51		
		12203200	51		Now qualified and confirmed
	$\checkmark$	13590000	51		
	$\checkmark$	14002000	51		
		12123300	18		Contract sale
	$\checkmark$	10866600	8		
	$\checkmark$	11205000	14	Multi-parcels	
	$\checkmark$	13913500	1	Government	
	$\checkmark$	14657000	7	Related parties	
	$\checkmark$	10079600	7		
	$\checkmark$	10066420	7		
	$\checkmark$	14207500	12	Quit claim deed	
	$\checkmark$	12680600	51	Qualified only	No confirmation - no TD 1000
	$\checkmark$	14069400	18	Other	Financial institution
	$\checkmark$	10712300	14		
	$\checkmark$	10731700	14		
	$\checkmark$	11015600	14		
	$\checkmark$	10070101	14		

DOC: SalesVerification\_FieldNotes\_ALLcounties

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
	13588000	18		Used second sale in period
	10916500	18		Insufficient documentation
	14027300	54	Undetermined ag land	Insufficient documentation
Accounts Audit	ed: 30	Auditor Agrees: -2	28 Auditor Disagrees: -2	Auditor Disagrees: -6.67%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
37	Linco	In County			
	Lincoln Co	ounty does an exc	ellent job of the Sales	Verification procedure. Lincoln County uses	DTP Sales Reason Codes.
_		258517310013	73	Forced Sale	
		258517335001	68	Remodeled/New Bldg/Change Use	
		258517327007	68	Remodeled/New Bldg/Change Use	
	$\checkmark$	258312420001	76	NonTypical Situtation	Sold at Auction
	$\checkmark$	279732311001	70	Other	Land Only Purchase, told assessor that they gave less than \$500.00 for business
	$\checkmark$	258312332001	69	Particial Interest	
	$\checkmark$	279732301006	68	Remodeled/New Bldg/Change Use	
	$\checkmark$	279732228012	68	Remodeled/New Bldg/Change Use	
		258517200004	68	Remodeled/New Bldg/Change Use	
	$\checkmark$	258520205003	68	Remodeled/New Bldg/Change Use	
	$\checkmark$	258518108005	69	Particial Interest	
	$\checkmark$	258517420004	68	Remodeled/New Bldg/Change Use	
	$\checkmark$	258517335002	68	Remodeled/New Bldg/Change Use	
		258312009004	82	Multi Use	
		279732208002	80	Misc Document	Family Sale
		258312003008	69	Particial Interest	
		258517246003	68	Remodeled/New Bldg/Change Use	
		258517326002	68	Remodeled/New Bldg/Change Use	
	$\checkmark$	258517401006	68	Remodeled/New Bldg/Change Use	
	$\checkmark$	258517407006	68	Remodeled/New Bldg/Change Use	
		279732208011	68	Remodeled/New Bldg/Change Use	
		258516209001	77	Recovery of unpaid balance	
		258509300013	98	Ag Sale	
		258516305007	80	Misc Document	Seller/Buyer same. Change of Corporation name
	$\checkmark$	258517336001	77	Recovery of unpaid balance	
	$\checkmark$	258517236002	69	Particial Interest	

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
$\checkmark$	258517236002	69	Particial Interest	
$\checkmark$	258517236002	69	Particial Interest	
$\checkmark$	258518108005	69	Particial Interest	
	258517419008	68	Remodeled/New Bldg/Change Use	
Accounts Audit	ed: 30	Auditor Agrees: -	30 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
38					
30	Loga		b of confirming their	sales. RMVS disagreed with two sales or	hy bacquise of a lock of documentation
_				-	
		3856000	Т	Quit claim deed	
<u> </u>		6591000	3		
		38052531102002	Y		
	$\checkmark$	6605000	Y	Partial interest	
	$\checkmark$	6391000	Х		
	✓	38051716403001	J		
	$\checkmark$	2401000	Х	Improved after sale	
	$\checkmark$	5593000	J		
	$\checkmark$	6545000	2		
	$\checkmark$	3474000	М	Multi-properties	
	$\checkmark$	8523100	Μ		
		38052529417030	Μ		
	$\checkmark$	4313000	Ν	Personal property	
	$\checkmark$	5731200	0		
	$\checkmark$	4423000	Р	Related parties	
	$\checkmark$	38052532249004	Р		
	$\checkmark$	38073506108015	Р		
	$\checkmark$	5459000	Q	Future benefits	
	$\checkmark$	38052532249005	9		
	$\checkmark$	38052529433019	2	Non-exposure to market	
-	$\checkmark$	2536000	J	Foreclosure	
-	$\checkmark$	1958000	3	Atypical financing	
	$\checkmark$	38052529349003	9	Plottage	
	$\checkmark$	1806000	А	Going concern	Includes personal property
	$\checkmark$	4383000	E	Estate sale	
	$\checkmark$	9958000	E		
	$\checkmark$	1309000	Н	Contract sale	

Auditor		Qualification			
Concurs	Parcel	Code	Qualification Notes	AuditorNotes	
$\checkmark$	38052529430016	0	Mixed use		
	4556000	К	Unknowledgeable buyer	No documentation	
	9980000	1	Over motivated seller	No documentation	
Accounts Audit	ed: 30 A	uditor Agrees: -	28 Auditor Disagrees: -2	Auditor Disagrees: -6.67%	

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
39	Mosa	County			
55		-	ellent ich of disquali	ied sales documentation. Mesa County	is using the DPT sales Reason Codes
			· ·	icu sales documentation. Mesa oburty	
		2943-171-00-053	99	99 MIXED USE	
		2701-364-28-008	70	70:UNDET BUSINESS VA	
		2697-174-11-050	99	99 PROPERTY LINE ADJ	
. <u> </u>		2697-064-02-004	74	74 PD MORE THAN MARK	Per comps, the sale price was not in line
		2943-322-21-001	74	74 NONMARKET SALE SE	
		2943-113-15-003	74	74 NON MARKET SALE	
		2945-033-07-038	74	74 NON MARKET SALE	
		2697-253-13-001	74	74 LACK MARKET EXPOS	
	$\checkmark$	2945-021-10-046	74	74 DESPERATE FOR LOD	Notes on TD1000
		2697-174-09-010	74	74 - QUICK SALE	
_		2943-171-00-265	74	74 PRIOR CITY CONTRA	
	$\checkmark$	2709-262-00-042	70	70:UNDETER BUSINESS	
	$\checkmark$	2683-334-00-409	74	74, BANKRUPTCY	
	$\checkmark$	2445-272-10-010	70	70:SALE ERROR-DIDNOT	
	$\checkmark$	2667-351-03-011	70	70:MIXED USE	
	$\checkmark$	2945-142-03-004	70	70:FORECLOSURE SALE	
	$\checkmark$	2945-032-11-002	70.72	70,72:HOUSE DM'D 1/2	
	$\checkmark$	2945-032-11-001	70,72	70,72:HOUSE DM'D 1/2	
		2691-343-13-007	70	70- SALVAGE & MIXED	
	$\checkmark$	2945-122-04-019	99	99:BOUGHT BY REHABBE	
		2943-083-33-009	99	99:PAD SITE@SHOP CEN	
		2945-123-01-012	99	99:SECOND GRANTOR	
		2697-174-06-013	74	74 INVOLVED FORECLO	
		2693-024-00-245	99	99 CONTAMINATED PROP	
	$\checkmark$	2945-114-09-005	99	99,REPO SALE; 181 DO	
		2701-333-03-019	99	99,EARLIER LEASE/OPT	
	$\checkmark$	2945-121-36-005	99	99,68: FIXER/FLIPPER	

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
$\checkmark$	2697-174-00-027	99	99 NO MARKET EXPOSUR	
$\checkmark$	2937-091-00-094	99	99 MIXED USE	
$\checkmark$	2943-101-04-003	99	99 LEASED FEE VALUE	
$\checkmark$	2937-091-00-035	99	99 FORECLOSURE	
$\checkmark$	2445-281-07-011	99	99 DISTRESS SALE	So noted on TD1000
$\checkmark$	2943-201-07-003	74	74 PRCHSD AT AUCTION	
$\checkmark$	2693-112-00-246	99	99 CONTAMINATED PROP	
$\checkmark$	2945-123-06-011	99	99,REPO; 68,THEN FLI	
$\checkmark$	2693-023-00-244	99	99 CONTAMINATED PROP	
$\checkmark$	2697-202-25-006	99	99 - RELOCATION RESO	
$\checkmark$	2697-162-28-022	99	99 - OWNER BLT HOME	So noted on TD1000
$\checkmark$	2683-224-02-011	99	99 - MINING FOR RR	
$\checkmark$	2697-171-05-007	99	99 - LOT W/DUG	
$\checkmark$	2697-172-17-013	99	99 - INT GUTTED TO R	
$\checkmark$	2945-142-25-007	74	74,REPO SALESEE NO	Foreclosed per notes on TD1000
$\checkmark$	2945-133-12-010	74,68	74,68:AUCTION,FOR RE	
$\checkmark$	2945-142-10-006	74	74, REPOSAL;68, REHA	
$\checkmark$	2945-092-11-003	99	99 DISCOUNTED/FLOODP	

-	uditor oncurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
0	Mine	ral			
٦	The coun	nty is doing a good j	ob of confirming the	eir sales. However, one sale in the sa	mple did not have sufficient documentation for disqualification.
	$\checkmark$	476336120002	57		
	$\checkmark$	484110405009	64	Multi-parcels	
		484111101007	57		
	$\checkmark$	484112200045	60		
		476336200017	57		
		484120401020	66		
	$\checkmark$	476325111005	49	Use change	
		476325441001	70		Included mobile home
	$\checkmark$	484120401014	66	Personal property	
	$\checkmark$	476334100023	70	Extreme outlier	Included ag land
	$\checkmark$	502908100035	57	Related parties	
		4763361130111	60	Estate	Not an estate sale. Insufficient documentation

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
41		unty does an exce	ellent job of document convert to the DPT c		. They do not, however, use the list of sale reason codes from the DPT. We would
	$\checkmark$	R008796	90	See Notes for Unqualfied Reasons	PUT ENTIRE SALES PRICE ON PREVIOUS DEED. JT
	$\checkmark$	R006295	90	See Notes for Unqualfied Reasons	VIEWED EXT 8/2005-CS CASH SALE. PROPERTY FORMERLY IN FAMILY-BUYER WANTED BADLY. HOUSE NEVER LISTED ON MARKET W REALTOR. CS
		R007709	02	Multi properties	UNQUALIFED SALE ALSO BECAUSE HOUSE WAS NOT COMLETE WHEN OWNERS PURCHASED - THEY HAD TO PUT IN FLOORING, TAPE,TEXTURE,TRIM, HANG DOORS, ETC. JT
		R005578	93	Double Sales in Time Period	SALE ALSO UNQUALIFIED BECAUSE IT WAS NOT MARKETED. WHEN KRUSE SOLD TO SKIDMORE, KRUSE HAD A FIRST RIGHT OF REFUSAL ON ANY RESALE.
	$\checkmark$	R002159	90	See Notes for Unqualfied Reasons	10/6/05-SENT TD-1000 FOR SALES CLARIFICATION. JT. NOT RETURNED. UNVERIFIABLE TERMS CONDITIONS.
		R006699	90	See Notes for Unqualfied Reasons	HOUSE NOT MARKETED. BUYER OWNS MAN HOME DEALERSHIP, BOUGHT THIS PROPERTY AND SOLD NEW MODULAR TO DAUS TO MOVE TO. NO APPRAISAL. WILL REMODEL AND SELL ASAP.CS
		R008597	90	See Notes for Unqualfied Reasons	PROPERTY WAS IN FORCLOSURE AT TIME OF SALE. INSPECTED PROPERTY. CONDITION IS GOOD. SENT ADDL FIELD WORKSHEET TO BUYER. UNQ PENDING RETURN OF LETTER. JT
		R008465	90	See Notes for Unqualfied Reasons	8/31/05-SPOKE TO SELLER. HOUSE NOT LISTED AND NOT ON MARKET. SELLERS READY TO BE RID OF 2ND HOUSE. BUYER WANTED HOUSE BECAUSE IT WAS CHILDHOOD HOME. SALE PRICE DOES NOT REFLECT MARKET. JT
		R004569	90	See Notes for Unqualfied Reasons	7/06-VIEWED VACANT. SALE OF ANOTHER PROPERTY CONTINGENT ON THIS SALE. BUYER WAS SELLER OF OTHER PROPERTY AND DID NOT WAIT FOR CONTINGENCY.CS
		R001322	90	See Notes for Unqualfied Reasons	COMBINED DOC FEES/SALES PRICES ONTO 5L5804. DOC FEES DIVIDED BETWEEN TWO DEEDS. JT CASH SALE, NO CONCESSIONS

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
	R001271	90	See Notes for Unqualfied Reasons	10/05-UNQUALIFIED SALE. SELLER HAD CABIN ON MARKET FOR EXTENDED TIME, AND SHE HAD ALREAD SOLD ALL OTHER PROPERTY IN MOFFAT COUNTY. BUYERS MADE AN OFFER BUT WANTED TO WAIT TO CLOSE. SELLER LOWERED PRICE AGAIN IF THEY WOULD CLOSE ASAP. JT CASH, NO CONCESSIONS
$\checkmark$	R003488	02	Multi properties	LOTS SOLD TO AVOID DEVELOPMENT COST MANDATE BY COUNTY.CS
	R010895	90	See Notes for Unqualfied Reasons	10/5/05-SPOKE TO SELLER. LOTS NOT LISTED. BUYER KNEW SELLER AND ASKED IF THEY WOULD SELL. THE SAID YES, AND BUYER GAVE FULL PRICE. JT
	R008235	90	See Notes for Unqualfied Reasons	NO CONCESSIONS. UNQUALIFIED SALE FOR ANALYSI PURPOSES BECAUSE PROPERTY HAS TWO HOUSES. NOT A REFLECTION OF A TYPICAL MARKET SALE. JT
	R003254	90	See Notes for Unqualfied Reasons	BUYER (KOZY HOMES) SOLD NEW MODULAR TO SELL & SET UP ON OTHER PROPERTY.CS
	R005851	90	See Notes for Unqualfied Reasons	SELLER APPROACHED BUYER (REAL ESTATE AGENT) PROPERTY NOT ADVERTISED ON MKT. SELLER WAS DISTRESSED.CS
	R006113	90	See Notes for Unqualfied Reasons	VIEWED 10/14/2005-CS NOT LISTED ON MARKET-BUYE APPROACHED SELLER. SELLER KNEW THEY COULD SELL HIGHER. SALE HAD ALTRUISTIC MOTIVATION.CS
	R010895	05	Distress	5/31/05-SPOKE TO OWNER. SALE WAS DISTRESSED. SELLER NEEDED CASH AND BUYERS BOUGHT FOR WHAT THEY BELIEVED TO BE BELOW MARKET VALUE
	R009325	90	See Notes for Unqualfied Reasons	PROPERTY IS CONTIGUOUS W/ BUYERS HOUSE. LOT WAS NOT MARKETED. IT WAS PART OF A LARGER PURCHASE FOR PONIKVAR. HE THEN SOLD THIS PIEC TO BELLEVILLE. JT
	R003489	02	Multi properties	WHA SOLD TO AVOID DEVELOPMENT COSTS MANDATED BY COUNTY.
$\checkmark$	R005554	05	Distress	HOUSE HAD GONE INTO FORCLOSURE. JT
$\checkmark$	R011072	05	Distress	UNQUALIFIED SALE. SELLERS HAD BEEN IN FORCLOSURE PROCEDINGS JUST PRIOR TO SALE.
	R006669	05	Distress	SELLER IN DEFAULT-2ND MTG. HOUSE LISTED FOR \$129,000. VERIFIED INVENTORY W/BUYER, REALTOR W/LISTING AGENCY.CS
	R000744	05	Distress	8/2006-SPOKE TO ROY ABOUT SALE. THERE WAS DISTRESS. HAD BEEN ON MARKET FOR LONG TIME, A SELLER WANTED TO GET RID. JT

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
	R005885	05	Distress	SALE ALSO INVOLVES UNINHABITABLE MOBILE HOME CS
$\checkmark$	R008243	05	Distress	SELLER NEEDED CASH. PROPERTY NOT LISTED ON OPEN MARKET. JT
	R008631	04	Trade	SALE INCLUDES M600. OWNER TRADED PROPERTY W SELLERS. MCKERNEN FELT SHE NEEDED TO MOVE BECAUSE HER OTHER PROPERTY IS WHERE HER BOYFRIEND ENDED HIS LIFE.
$\checkmark$	R006354	04	Trade	THIS HOUSE WAS TAKEN IN TRADE FOR R6550. JT
	R003523	03	Sale Unverifiable	SELLER ASSISTED DOWN PAYMENT. VIEWED EXTERIOR. LEFT DOOR HANGER & WROTE LTR. UNQ A UNVERIFIABLE.CS
$\checkmark$	R009325	02	Multi properties	PER TD - VACANT PARCEL PURCHASED FOR \$6000. JT
$\checkmark$	R003478	02	Multi properties	LOTS SOLD TO AVOID DEVELOPMENT COSTS MANDATED BY COUNTY.CS
	R006550	04	Trade	CANTAFIO TOOK REISHUS OLD HOUSE (R6354) IN EXCHANGE (\$138,750). NO APPRAISAL. LISTED FOR 220,000
$\checkmark$	R005855	05	Distress	VIEWED EXT AND VERIFIED INVENTORY W/SELLER. SELLER MOVING/SOMEWHAT DISTRESSED.CS

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
42	Mont	ezuma			
			n excellent ich of dor	sumentation of discualified sales	Montezuma counties does not use the State DPT codes.
		535931100061	26	Personal Representative deed	
		560528414003	38	Incentives	
		560528308004	36	Major Renovation after sale	
		560528321001	26	Personal Representative deed	
		560528306007	36	Major Renovation after sale	
		560528323005	34	Educational organization	
	$\checkmark$	560918200009	33	Religious organization	
		560529415002	28	Quik Claim Deed	
		560528307004	28	Quik Claim Deed	
	$\checkmark$	533501201010	26	Personal Representative deed	
		560528404001	20	Other	actually a land sale with buildings being destroyed.
	$\checkmark$	535910305007	45	Mobile Home	
	$\checkmark$	560528406002	26	Personal Representative deed	
	$\checkmark$	536133100020	26	Personal Representative deed	
	$\checkmark$	560528411002	26	Personal Representative deed	
	$\checkmark$	561126238003	23	Mixed use	
	$\checkmark$	535731302017	60	Change use	
	$\checkmark$	535722203006	60	Change use	
	$\checkmark$	560728104028	60	Change use	
	$\checkmark$	561126302001	11	Foreclosure	
	$\checkmark$	533733301005	1	Ag	
	$\checkmark$	560520100002	20	Other	2WD due to divorce1/2 to wife 1/2 husband
		560528204004	45	Mobile Home	
		560527300004	45	Mobile Home	
		535930400016	45	Mobile Home	
		535918401007	60	Change use	
		561115300030	11	Foreclosure	

Auditor		Qualification	1	
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
$\checkmark$	560918305013	17	Subdividers Discount	
$\checkmark$	535731302001	18	Multiple properties	
$\checkmark$	560507300021	20	Other	Large and extensive stable and outbuildings
Accounts Audit	ed: 30	Auditor Agrees:	-30 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

	uditor oncurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
;	Montrose		xcellent iob on their d	lisqualified sales. The Assessor looks at eac	h sale and makes notes as to reason for D/Q the sale. Montrose uses the Stat
		reason codes.			
	$\checkmark$	376720301005	70	Other	7.551 AC MH NOT INCLUDED IN SALE. SITE IMPS ONLY TW
		376726336001	70	Other	Atypical sale per owner no utilities to site purchased at a discount to account for additional cost to run utilites.see protest notes.bh
		399501100028	70	Other	BUYER GOT A BARGAIN. SELLER WANTED OUT. FC 3/19/07 TW/SSW NO UPGRADES. STILL TYPICAL 1960 STYLE AND FIXTURES. DESPERATELY NEEDS REMOD
	$\checkmark$	376727415007	70	Other	no TD. two sales occurred same day but second sale recorded later.
		425921100021	70	Other	4.74 AC 7 PARCELS SOLD TOGETHER AS PRIME DEV/RESORT TOTAL 915 AC \$7,254,000
	$\checkmark$	372326200035	70	Other	MIXED USE PROPERTY
	$\checkmark$	376705302005	70	Other	CONTRACT SALE JULY 20,1996 PER TD
		376736414012	70	Other	NOT A SALE. SOLD ANOTHER PROPERTY, HAD HOUSI BUILT AND FINANCED THE DIFFERENCE AS MORGAG
		404109300001	70	Other	OWNS 2 ADJOINING PARCELS PREVIOUSLY PURCHASED FROM THIS SELLER
	$\checkmark$	376735101058	70	Other	PRIVATE CONTRACT BETWEEN NEIGHBORS; CONSESSIONS MADE FOR NEW ROOF & DRIVEWAY , WAS CONTIGENT ON SALE OF R1972
	$\checkmark$	376734235009	70	Other	NOT MARKET COND- "SOLD AS IS"
	$\checkmark$	398722200026	70	Other	INSTALLMENT LAND CONTRACT 3/3/86
	$\checkmark$	399304406002	70	Other	RESOLD IN 4 MOS. SELLER NO LONGER IN MONTROS COUNTY. (FLIP)
	$\checkmark$	376930200081	70	Other	MIXED USE PROPERTY
	$\checkmark$	376931400099	70	Other	A-TYPICAL SALE; BUYER PAID FULL PRICE IN CASH W FEE APPRAISAL. SEE DEED FOR FIELD WORK
		376716418005	70	Other	Purchased as future development land by local real estate agent. SFR is interm use, do not use this sale to value old house and land. bh future development. recent purchases adjoining parcels for subdivision. R4784 R4805 R4807 R48
	$\checkmark$	350321400017	70	Other	county line split. 25 AC in montrose county

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
$\checkmark$	376721304003	70	Other	SALE AFTER FORECLOSURE
	376724401008	70	Other	SALE AFTER FORECLOSURE-per owner major repairs necessary prior owner ripped out cabinets and sprinkler system, caused septic to fail, totally trashed the place.
$\checkmark$	376736200035	70	Other	Sale included 30x50 heated shop that was not on the Accou
	376728455014	70	Other	PURCHASED ADJOINING PARCEL SAME SELLER SAME DAY R30005 MIXED USE PROPERTY
$\checkmark$	376729106010	70	Other	I.L.C. SALE DATE JUNE 25, 1992
	376717300013	70	Other	COMM LAND- SFR IS A SECONDARY USE- FUTURE DEVEOPMENT COMMM SITE. BH
	429507401012	70	Other	9 AC - the wrong parcel transferred on this sale, this is the HOA outlot. bh
	399303206007	70	Other	PARCEL IS WITHIN EAGLE LANDING PUD AND WILL BE USED AS PRIME DEVELOPMENT AND CURRENT IMPS WILL BE REMOVED
	376523102011	70	Other	Atypical sale below maarket value based on 5 other sales of identical lots unable to contact parties in transaction.bh
$\checkmark$	376727223001	70	Other	Mixed use property.
	372310303008	70	Other	SALE SURROUNDED BY SAME OWNERSHIP. GRANTEE OWNS ADJOINING PARCELS
	426930114003	70	Other	Additional costs to install utilities to these lots in Crane Subd Raw lots were adjusted. Adjustment off when SFR was adde TW
	376728416010	70	Other	SOLD BACK TO ORIGINAL OWNER FOR ORIGINAL SALE PRICE
$\checkmark$	376736109008	70	Other	used original sale from developer to builder. BH
	376716400054	70	Other	19.62 AC future development. recent purchases of adjoining parcels for subdivision. R4784 R4805 R4807 R4820
	350120400012	70	Other	DELTA COUNTY LINE SALE 9 AC ONLY IN MONTROSE COUNTY
counts Audit	ed: 33	Auditor Agrees:	-33 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

	Auditor Concurs	Pare	Qualification cel Code	Qualification Notes	AuditorNotes
44	Morg	an			
	The coun documen	ty is doing a tation.	a good job of confirming thei	r sales. RMVS did not agree with one disc	ualified sale in their sample, only because the county did not have sufficient
	✓	6036	2		
	$\checkmark$	5501	3	Trade	
	$\checkmark$	5220	1		
	$\checkmark$	3272	21	Vacant with minor structure	
	$\checkmark$	3040	27	Distress sale	Investor to investor
	$\checkmark$	2984	8		
	$\checkmark$	2649	2	Estate sale	
		2528	31	Change in use	
	$\checkmark$	6537	3		
		1776	7	Foreclosure	
		1102	8	Foreclosure	
		1027	4	Remodeled after sale	
		1118	28	Government	
	$\checkmark$	1240	12	Multi-parcels	
		1409	13	Personal property	
	$\checkmark$	5343	16	Private sale	
	$\checkmark$	1544	1	Related parties	
	$\checkmark$	1860	20	Partial interest	
	$\checkmark$	9356	12		
	$\checkmark$	17980	18	Assemblage	
	$\checkmark$	7111	29	Corporate transfer	
	$\checkmark$	19842	19	Future construction	
	$\checkmark$	4569	30	Includes ag land	
	$\checkmark$	12314	10	Sold with mobile home	
	$\checkmark$	7746	2		
	$\checkmark$	11710	22	Split or combination	

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
	7265	9	Contract for deed	
$\checkmark$	7352	3		
$\checkmark$	7210	24	Changed land attributes	
	7521	11	Court decree	Just a regular deed
Accounts Audi	ted: 30	Auditor Agrees: -	29 Auditor Disagrees: -1	Auditor Disagrees: -3.33%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
45	Otero				
τU			llent iob on sales verit	ficaion. Otero County does not use the State DPT Codes.	
		-	•		
		437726207007	21	Other	Old mobile home on lot
	$\checkmark$	444317200010	25	Distress	Going out of business, sale to unload property vacant for long time
		437726211007	25	Distress	On market for long time, church school, deterioated
		464302312005	21	NTypeSale	Multiple properties, apartments, retail, pharmacy
	$\checkmark$	444317200019	25	Distress	Going out of business, sale to unload
	$\checkmark$	444318208010	25	Distress	Treasured deed
	$\checkmark$	444318100017	21	NTypeSale	Mixed use - 1/2 commercial 1/2 residential
	$\checkmark$	437516300013	21	Other	Vacant land ag to commercial
	$\checkmark$	464311308007	17	Repossess	ОК
	$\checkmark$	437726211008	21	NTypeSale	County Commmissioners sale for Manzola
	$\checkmark$	444307342004	21	Other	Land Locked property
	$\checkmark$	444307417001	21	Other	Auction Estate Sale
	$\checkmark$	444134303004	7	Related	ОК
	$\checkmark$	464302305008	25	Distress	Old mobile home on lot
	$\checkmark$	464302327013	10	Estate	ОК
		444318262005	7	Related	ОК
		464304400048	8	BusinsPar	ОК
		464311230021	8	BusinsPar	ОК
	$\checkmark$	464311317021	8	BusinsPar	ОК
		464311404001	8	BusinsPar	ОК
		444134302004	7	Related	ОК
	$\checkmark$	444318414003	7	Related	ОК
		464506000040	21	Other	Development of property, multi properties
	$\checkmark$	444325311009	10	Estate	OK
	$\checkmark$	444319000006	21	Other	Water shares included in sale
	$\checkmark$	464302439015	10	Estate	ОК

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes	
$\checkmark$	464303446005	10	Estate	ОК	
$\checkmark$	464311227007	17	Repossess	ОК	
$\checkmark$	464311231015	17	Repossess	OK	
$\checkmark$	464311233020	17	Repossess	OK	
$\checkmark$	464311241003	17	Repossess	OK	
$\checkmark$	464311401006	21	Other	Family Deal	
	444325312003	7	Related	OK	
ccounts Audit	ed: 33	Auditor Agrees:	33 Auditor Disagrees: 0	Auditor Disagrees: 0.00%	

-	Auditor Concurs	Paraal	Qualification Code	Qualification Notes	AuditorNotes				
	oncurs	Parcel	Code	Qualification Notes	Auditornotes				
46	Ouray	/ County							
	Ouray County does an excellent job on their documentation of unqualified sales. Ouray County does not use the State DPT sales reason codes.								
	$\checkmark$	R002908	11	FORECLOSURE OR FORCED SALE	So noted on documentation.				
	$\checkmark$	R001034	47	IMPROVEMENTS VALUE GOING ON NEXT TAX YEAR	So noted on documentation.				
	$\checkmark$	R000505	47	IMPROVEMENTS VALUE GOING ON NEXT TAX YEAR	So noted on documentation.				
	$\checkmark$	R004230	11	FORECLOSURE OR FORCED SALE	So noted on documentation.				
	$\checkmark$	R005075	6	LESS THAN 100% CONVEYED	So noted on documentation.				
	$\checkmark$	R002865	11	FORECLOSURE OR FORCED SALE	So noted on documentation.				
	$\checkmark$	R002413	11	FORECLOSURE OR FORCED SALE	So noted on documentation.				
	$\checkmark$	R005950	11	FORECLOSURE OR FORCED SALE	So noted on documentation.				
	$\checkmark$	R005696	36	MAJOR RENOVATION AFTER SALE	So noted on documentation.				
	$\checkmark$	R004139	13	OWNS ADJOINING LAND	So noted on documentation.				
	$\checkmark$	R004123	13	OWNS ADJOINING LAND	So noted on documentation.				
	$\checkmark$	R003842	13	OWNS ADJOINING LAND	So noted on documentation.				
		R003777	13	OWNS ADJOINING LAND	So noted on documentation.				
	$\checkmark$	R002992	13	OWNS ADJOINING LAND	So noted on documentation.				
	$\checkmark$	R002892	13	OWNS ADJOINING LAND	So noted on documentation.				
	$\checkmark$	R002891	13	OWNS ADJOINING LAND	So noted on documentation.				
	$\checkmark$	R002034	13	OWNS ADJOINING LAND	So noted on documentation.				
		R001435	13	OWNS ADJOINING LAND	So noted on documentation.				
	$\checkmark$	N004874	6	LESS THAN 100% CONVEYED	So noted on documentation.				
	$\checkmark$	R001273	13	OWNS ADJOINING LAND	So noted on documentation.				
	$\checkmark$	R001409	47	IMPROVEMENTS VALUE GOING ON NEXT TAX YEAR	So noted on documentation.				
	$\checkmark$	R005305	36	MAJOR RENOVATION AFTER SALE	So noted on documentation.				
	$\checkmark$	R000936	36	MAJOR RENOVATION AFTER SALE	So noted on documentation.				
	$\checkmark$	R005279	52	AFFORDABLE HOUSING DEED RESTRICTED	So noted on documentation.				
	$\checkmark$	R000025	6	LESS THAN 100% CONVEYED	So noted on documentation.				
-	$\checkmark$	R003252	34	EDUCATIONAL ORGANIZATION INVOLVED	So noted on documentation.				
		N004865	6	LESS THAN 100% CONVEYED	So noted on documentation.				

DOC: SalesVerification\_FieldNotes\_ALLcounties

19-Aug-08 8:36:32 AM

46 Ouray County County

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
$\checkmark$	N004865	6	LESS THAN 100% CONVEYED	So noted on documentation.
$\checkmark$	R001923	47	IMPROVEMENTS VALUE GOING ON NEXT TAX YEAR	So noted on documentation.
$\checkmark$	R001844	47	IMPROVEMENTS VALUE GOING ON NEXT TAX YEAR	So noted on documentation.
$\checkmark$	R001337	13	OWNS ADJOINING LAND	So noted on documentation.
$\checkmark$	R003229	24	BUSINESS AFFILIATES INVOLVED	So noted on documentation.
$\checkmark$	R003229	24	BUSINESS AFFILIATES INVOLVED	So noted on documentation.
$\checkmark$	R002739	24	BUSINESS AFFILIATES INVOLVED	So noted on documentation.
$\checkmark$	R000442	24	BUSINESS AFFILIATES INVOLVED	So noted on documentation.
$\checkmark$	R005699	52	AFFORDABLE HOUSING DEED RESTRICTED	So noted on documentation.
$\checkmark$	R005280	52	AFFORDABLE HOUSING DEED RESTRICTED	So noted on documentation.
$\checkmark$	R005275	52	AFFORDABLE HOUSING DEED RESTRICTED	So noted on documentation.
$\checkmark$	R003229	24	BUSINESS AFFILIATES INVOLVED	So noted on documentation.
$\checkmark$	R005698	52	AFFORDABLE HOUSING DEED RESTRICTED	So noted on documentation.
counts Audit	ed: 40	Auditor Agrees:	-40 Auditor Disagrees: 0 Auditor Disagre	ees: 0.00%

	Auditor	Densel	Qualification	Over l'éle a élem Naciona	
	Concurs	Parcel	Code	Qualification Notes	AuditorNotes
7	Park				
	The count	y is doing a good j	ob of qualifying their	sales. RMVS disagreed with the disqualifica	tion of two sales because there was insufficient documentation.
	✓	44562	58	Business affiliates	
	$\checkmark$	37971	29		
	$\checkmark$	13440	29		
	$\checkmark$	23661	30	Split	
		20678	51	Government	
	$\checkmark$	540	56	Financial institution	
		38335	56		
	$\checkmark$	4288	57	Family transaction	
		41463	29		
	$\checkmark$	12649	57		
	$\checkmark$	17471	32		PRD
	$\checkmark$	16772	63	Trade	
	$\checkmark$	43233	63		
		17907	57		
	$\checkmark$	4271	13	Court decree	
		18542	53	Religious	
	$\checkmark$	10225	29	Combined parcels	
	$\checkmark$	316	2	Government	
		16315	13		
		17199	14	Personal representative's deed	
		17257	16	Can't determine sales price	
		36833	16		Mobile home in sale was removed
		545	27		
		15612	21		
	$\checkmark$	18136	21		
		22658	27	Sale earlier in time period	
	$\checkmark$	19025	21	Foreclosure	

DOC: SalesVerification\_FieldNotes\_ALLcounties

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
$\checkmark$	40533	28	Quit claim deed	
	18832	32	Not arms-length	Insufficient documentation
	6141	60	Estate sale	Insufficient documentation
Accounts Audi	ted: 30	Auditor Agrees: -2	Auditor Disagrees: -2	Auditor Disagrees: -6.67%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
48	Philli	-			
	The coun	ty is doing an exc	cellent job of confirmir	ng their sales. RMVS was in agreement wi	th all of the disqualifications used in their sample.
. <u></u>	$\checkmark$	R011135	n/a	Related parties	
	$\checkmark$	R003694	n/a	Related parties	
	$\checkmark$	R002763	n/a	Related parties	
	$\checkmark$	R002508	n/a	Related parties	
	$\checkmark$	R002439	n/a	Related parties	
	$\checkmark$	R000774	n/a	Related parties	
	$\checkmark$	R001945	n/a	Related parties	
	$\checkmark$	R004143	n/a	Business affiliates	
	$\checkmark$	R002169	n/a	Change of use	
	$\checkmark$	R003801	n/a	Related parties	
	$\checkmark$	R001815	n/a	Quit claim deed	
	$\checkmark$	R001703	n/a	Mixed use	
	$\checkmark$	R002368	n/a	Multi-parcels	
	$\checkmark$	R003555	n/a	Multi-parcels	
	$\checkmark$	R004763	n/a	Multi-parcels	
	$\checkmark$	R004053	n/a	Financial institution	
	$\checkmark$	R003681	n/a	Foreclosure	
	$\checkmark$	R002089	n/a	Remodeled after sale	
	$\checkmark$	R002837	n/a	Change of use	
		R002219	n/a	Charitable	
Acco	unts Audi	ed: 20	Auditor Agrees:	-20 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
49	Pitkin				
	Pitkin Cou	nty does an excel	llent job of verifying d	isqualified sales. They used the DPT sales reason code	28.
		273728300007	70	Other	THIS IS FOR A LOT LINE ADJUSTMENT WITH ADJACENT OWNER.
		273512405010	70	Other	CONV-NOT FOUND IN THE MLS, PREVIOUS JULY SALE IS QUALIFIED-NOT LISTED ON THE OPEN MARKET-TD APPEARS THIS MAY BE RELATED PARTIES
		273301406049	70	Other	CASH SALE UNQUALIFIED AS SPACE INCLUDES HEALTH CLUB MEMBERSHIP PER TD
		273514213119	70	Other	CONV
		290918301001	70	Other	CASH, THIS SALE REPRESENTS THE COMPLETION OF A 1031 EXCHANGE BUT IS NOT A STAND ALONE TRANSACTION. SEE RECPT# 513809 FOR THE ACTUAL SALE.
	$\checkmark$	273718230005	70	Other	RE-RECORDED DOC
		273707338007	70	Other	CASH, HAD BEEN UNDER CONTRACT FOR MORE THAN A YEAR PENDING APPROVAL FOR REDEVELOPMENT OF THE PROPERTY. RESOLD AFTER APPROVALS IN PLACE FOR 8.5 MILLION. SEE RECPT# 516250
		273718168002	70	Other	CASH PURCHASED WHEN HOUSE WAS PARTIALLY COMPLETE. ARMS LENGTH SALE, BUT NEITHER OF THE 2 HOUSES WERE DONE. SEE REMARKS.
		273301406045	70	Other	CASH PARK SPACE
		273718276027	70	Other	UNQUALIFIED AS THERE IS A SECOND SALE IN THE SAME TIME PERIOD. CASH, APPEARS QUALIFIED PER TD1000, SOLD FOR FULL ASKING PRICE AFTER ONLY 45 DAYS. MAJOR RENOVATION AFTER 2005 SALE, SEE SALE VERSION FOR CONDITION AT TIME OF SALE.
		273718265006	70	Other	DOC FEE DOES NOT MATCH SALE PRICE - THE DIFFERENCE BEING THE AMT OF PP-NOT FOUND IN MLS ANOTHER OWNER IN SUBDIVISION PURCHASED HOME, NO COMMISSIONS WERE PAID, ALTHOUGH LAWYERS FEES PAID, SPOKE WOTH HOA-MAJOR REMODEL AFTER SALE

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
	273501307017	70	Other	TD-1000 DID NOT MATCH DOC FEE CHANGED SALE ALI FURNISHINGS IN THE HOME & MANY ANTIQUES, LIST IS QUITE LONG, HOWEVER VALUE IS PROBABLY STILL OVER STATED. BUYER FOUND ENTRAN II AFTER THE SALE AND RECEIVED A REBATE OF SOME SORT, HOWEVER HERB KLEINS OFFICE DID NOT DIVULGE HOW MUCH. THE ENTRAN WAS REPLACED AFTER THE SALE AND THEN \$60,000 WAS PAID FOR THE RIGHT TO ADD SNOWMELT TO THE DRIVEWAY. HE WILL TRY TO GET ME IN FOR INSPECTION. UNQUALIFIED SALE-CASH FROM 1031 TRADE ALSO INVOLVED IN SALE
	272929201087	70	Other	BOUNDARY ADJ CASH. INVALID SALE PER TD. DOC FEI DOES NOT MATCH SALE PRICE FOR LOT LINE ADJ
	273301406065	70	Other	CASH. SALE UNQUALIFIED AS SPACE INCLUDES HEAL CLUB MEMBERSHIP
	264503100003	70	Other	CONV. APPEARS QUALIFIED PER TD & MLS#50154. LISTED FOR \$1,595,000; DOM-261. UNQUALIFIED/INVAL SEE MORE RECENT SALE RECPT#515886.
	264331203094	70	Other	APPEARS QUALIFIED PER TD & MLS #49996. FINANCIN INCOMPLETE. INPUT AS INQUALIFIED SINCE THERE IS SECOND SALE IN THE SAME TIME PERIOD. WE WILL RELY ON THE SECOND SALE FOR VALUATION PURPOSES. FITE
	273301406067	70	Other	CASH SALE UNQUALIFIED AS SPACE INCLUDES HEALT CLUB MEMBERSHIP PER TD
	273301406076	70	Other	NO TD1000 FILED WROTE LETTER SALE UNQUALIFIED AS SPACE INCLUDES HEALTH CLUB MEMBERSHIP.
	273511303009	70	Other	CONVENTIONAL APPEARS ARMS LENGTH. LISTED FO 316 DAYS AT 3.95M. USE SALE CLOSER TO 6/30/06 ON RECEPTION 520504.
	273707337061	70	Other	WAITING TO QUALIFY WHEN WE RECEIVE A NEW DEEI SEE TD-1000 SCANNED IN ALREADY-LISTED FOR 720,0 THIS SHOULD BE A QUALIFIED SALE
	264331311074	70	Other	CASH. UNQUALIFIED AS THE SALE WAS SPLIT BETWEI 2 TDS. COMBINED THE 2 SALES MAKE A QUALIFIED SALE. PER TD & MLS #45808.
	264331311074	70	Other	CASH. UNQUALIFIED AS 2 TDS WERE USED FOR THE ONE SALE. SALE IS QUALIFIED WHEN ADDED TOGETHER. PER TD & MLS #45808.
	273718296005	70	Other	VERY CREATIVE-NOT LISTED IN MLS, ASPEN LAND FUND IS PUTTING TOGETHER ADJOINING PROPERTIES TO DEVELOP INTO ONE

	Codo	Overld's address Martines	
Parcel	Code	Qualification Notes	AuditorNotes
3301406059	70	Other	SALE UNQUALIFIED AS PARKING PLACE INCLUDES HEALTH CLUB MEMBERSHIP. CASH
3718202206	70	Other	CASH 1031NOT IN PARAGON LOT SOLD VACANT FOR \$4,750,000 IN 03 11/04 VERY LITTLE OF NEW STRUCTUR STARTED, SEE PHOTO
3301406064	70	Other	CASH. SALE UNQUALIFIED AS PRICE INCLUDES HEALTH CLUB MEMBERSHIP PER TD.
3301307016	70	Other	SALE UNQUALIFIED AS SALE WAS BETWEEN RELATED BUSINESS ENTITIES PER TD.
3301406037	70	Other	SALE UNQUALIFIED AS SPACE INCLUDES HEALTH CLUE MEMBERSHIP. CASH
/3513134011	70	Other	CONV TD100 MISSING INFO SENT POSTCARD 10/28 NR PURCHASED FROM FINANCIAL INST AFTER FORECLOSURE-LISTED FOR 340,000 IN JUNE 04, CONTRACTED 9/04
3301406076	70	Other	SALE UNQUALIFIED AS PRICE INCLUDES HEALTH CLUB MEMBERSHIP. CASH
	<ul> <li>'3301406059</li> <li>'3718202206</li> <li>'3301406064</li> <li>'3301307016</li> <li>'3301406037</li> <li>'3513134011</li> </ul>	'3301406059     70       '3301406064     70       '3301307016     70       '3301406037     70       '3301406037     70	'3301406059       70       Other         '3718202206       70       Other         '3301406064       70       Other         '3301307016       70       Other         '3301406037       70       Other         '3301406037       70       Other         '3301307016       70       Other         '3301406037       70       Other

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
50				quantouton notoo	
50	Prow		allant ich with the die		a have been used in the past, but now they use the state and a
		County does a exc	cellent job with the disc	ualified sales reasons. Unique county code	es have been used in the past, but now they use the state codes.
	$\checkmark$	100047981	11	SEVERAL PARCELS INCLUDED	
	$\checkmark$	100047990	11	SEVERAL PARCELS INCLUDED	
	$\checkmark$	962033010	11	SEVERAL PARCELS INCLUDED	
	$\checkmark$	287049070	15	MORE THAN ONE HOUSE IN SALE	
	$\checkmark$	210008300	18	ESTATE BEING SOLD	
	$\checkmark$	800018532	27	SALVAGE HOUSE ONLY	
	$\checkmark$	102002030	27	SALVAGE HOUSE ONLY	
	$\checkmark$	700069250	11	SEVERAL PARCELS INCLUDED	
		200047220	06	ADDITION	Remodel
	$\checkmark$	287059030	29	SPECIAL FINANCING	
	$\checkmark$	220001073	18	ESTATE BEING SOLD	
	$\checkmark$	700040100	11	SEVERAL PARCELS INCLUDED	
	$\checkmark$	300068970	11	SEVERAL PARCELS INCLUDED	
	$\checkmark$	400001771	11	SEVERAL PARCELS INCLUDED	
	$\checkmark$	231002040	10	ASSEMBLAGE	
	$\checkmark$	200070873	10	ASSEMBLAGE	
	$\checkmark$	200047790	10	ASSEMBLAGE	
	$\checkmark$	291006150	09	TRADE	
	$\checkmark$	900033161	05	BUSINESS	
		400071101	05	BUSINESS	Business partners
	$\checkmark$	236073080	29	SPECIAL FINANCING	
	$\checkmark$	420008030	18	ESTATE BEING SOLD	
	$\checkmark$	400023180	10	ASSEMBLAGE	
	$\checkmark$	967501350	40	FIRST SALE IN TIME PERIOD	
	$\checkmark$	200017101	40	FIRST SALE IN TIME PERIOD	
	$\checkmark$	200005691	90	BOUGHT UNDER DURESS DUETO FIRE	
	$\checkmark$	40400	58	GOV AGENCY AS BUYER	

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
$\checkmark$	200027050	53	DEED IN LIEU OF FORECLOSURE	
	200053421	31	DISOLVING PARTNERSHIP	
	404001070	12	AUCTION	
Accounts Audit	ed: 30	Auditor Agrees: -	30 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
51	Pueb	lo			
•			iob of confirming their	r sales. RMVS did not agree with three dis	qualifications only because there was insufficient documentation.
_					
		603410003	L	-	
		524308002	F	Death certificate	
		1208120004	G	Partial interest	
		536402016	G		
		525319002	G	<u> </u>	
		602309004	L	Divorce	
		1509369004	D		
	<ul> <li></li> <li></li> </ul>	419310084	L	Forced sale	
		420109007	С		
	<ul> <li></li> <li></li> </ul>	610305014	L		
	<ul> <li></li> <li></li> </ul>	3822000031	L		
	<ul> <li></li> <li></li> </ul>	9527002022	D		
	<ul> <li></li> <li></li> </ul>	614308023	D		
	<ul> <li></li> <li></li> </ul>	419310039	D	Foreclosure	
		523111001	M	Two or more buildings	
		419407011	С		
		1516304002	С		
		611110001	С		
		9624005011	С		
		533408012	С	Family transaction	
		1509473001	В		
		1402012028	В		
		1100000142	В	Multi-properties	
		420321021	D		
		611317001	N		
		1522107004	В		
	$\checkmark$	1415219001	В		

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
	1415013010	С		
	525306010	С		
	1521247001	D		
$\checkmark$	505009002	D		
	1404005007	Z		
$\checkmark$	514403009	Z	See comments	Questionable stated consideration
$\checkmark$	1504106021	V		
$\checkmark$	420233002	N		
$\checkmark$	514432019	Ν		
$\checkmark$	1509381031	N	Personal representative's deed	
$\checkmark$	330023001	М		
$\checkmark$	536409001	М		
$\checkmark$	1501211020	М		
$\checkmark$	4836303068	М		
$\checkmark$	1514214081	V	Remodeled after sale	
	608404027	F	First sale after PRD	Insufficient documentation
	608407002	Ν		Insufficient documentation
	623104001	F	First sale after PRD	Insufficient documentation
ounts Audit	ed: 45	Auditor Agrees: -	42 Auditor Disagrees: -3	Auditor Disagrees: -6.67%

Auditor Concur		Qualification Code	Qualification Notes	AuditorNotes
	Blanco ounty does an excel	llent job of verifying o	lisqualified sales. They used the DPT sales reason codes.	
$\checkmark$	R101350	70	1ST SALE OF MULTIPLE SALE IN TIME FRAME	
	R304590	70	10/24/07:VERIFICATION SENT 11/6/07:PURCHASED THRU WESTERN EXPOSURES. PARTIAL 1031 EXCHANGE FROM PROPERTY SOLD IN VERNAL, UT, VALUED AT 400,000. LOT #22 WAS PURCHASED AS A RESIDENTIAL LOT. PLAN TO BUILD A HOUSE/GARAGE WITHIN 6 MONTHS. PURCHASED PARTIALLY DEVELOPED LAND INCLUDING WATER, ELECTRIC, & ROADS. CONSIDER SALE PRICE TO BE MARKET VALUE.	
	R304589	70	10/24/07:VERIFICATION SENT 11/6/07:PURCHASED THRU WESTERN EXPOSURES. PARTIAL 1031 EXCHANGE FROM PROPERTY SOLD IN VERNAL, UT, VALUED AT 400,000. LOT #21 WAS PURCHASED AS AN INVESTMENT.PURCHASED PARTIALLY DEVELOPED LAND INCLUDING WATER, ELECTRIC, & ROADS. CONSIDER SALE PRICE TO BE MARKET VALUE.	
	R303001	70	12/5/07:VERIFICATION SENT 12/17/07:TRANSACTION WAS AMONG RELATION. MOTHER/FAMILY PARTNERSHIP TO SON. INTEND TO USE AS VACATION PROPERTY/CABIN WITHIN NEXT COUPLE OF YEARS. WATER SYSTEM NEED REPAIR, HOLDING TANK AND DRAIN LINES ONLY.	
	R120820	70	9/10/07:VERIFICATION SENT 9/27/07:VERIFICATION RECEIVED. PURCHASED FOR AN INVESTMENT/RESALE. PLAN TO SPLIT OFF LAND FROM HOUSE-KEEP THE LAND-RESALE THE HOME. BUYER HELD ADJACENT PROPERTIES. HOME IS IN AVERAGE CONDITION. NEEDS SOME WORK ON THE EAVES, INSIDE NEEDS REMODEL-STILL HAS "60S DECOR" NO REMODELING DONE FOR 40+ YEARS. THEY WANTED THE LAND-THIS INFLUENCED THE SALE PRICE. DO NOT CONSIDER THE SALE MARKET VALUE. "IT WAS MORE THAN LIKELY HIGHER THAN THE ACTUAL VALUE. I AM HAVING IT APPRAISED."	
	R002415	70	3/8/07: VERIFICATION SENT 3/20/07:VERIFICATION RECEIVED. INVESTMENT PURPOSES. APPRAISED AT 240,000. PROPERTY IS USED AS A RENTAL \$3200/MONTH FOR FOUR UNITS. PROPERTY WAS SOLD 3/1/07. FEELS IT IS MARKET VALUE.	
)C: SalesVe	erification_FieldNote	es_ALLcounties	19-Aug-08 8:36:32 AM	52 Rio Blanco County

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
	R003615	70	MULTIPLE SALE OF SAME PROPERTY IN THE SAME DAY. THIS IS THE FIRST SALE.	
$\checkmark$	R003992	70	70-SALE IS REALLY TO SHERWOOD-OVERTON NOT SALE	
$\checkmark$	R902830	72	ALSO SCH 141265 FLC TYPE SALE	
$\checkmark$	R004209	70	SALE INVOLVES 10 UNDEVELOPED LOTS WITH NO STREET ACCESS.	
	R100150	70	PROPERTY HAD BEEN CONDEMMED BY TOWN OF RANGELY AND HAD TO BE REPAIRED TO THEIR STANDARDS	
$\checkmark$	R103105	70	SALE INCLUDES MH OF UNKNOWN VALUE	
$\checkmark$	R501942	69	8/07 TRANSFER ON .0829 INTEREST	
$\checkmark$	R001815	70	Notes on computer	
$\checkmark$	R501956	70	70-AG VALUE PP 10,000 BLU SKY 18,400	
$\checkmark$	R141265	72	MULTI SALE WITH 902830	
	R704335	70	2/8/07: VERIFICATION SENT 8-30-07 XTO OVERPAID MARKET PRICE BECAUSE THEY HAD TO HAVE THIS ACREAGE FOR THEIR DRILLING PROGRAM. AK	
$\checkmark$	R002385	72	BUYERS RENTED HOME FOR YEARS PRIOR TO PURCHASE. HOME IS IN FAIR CONDITION.	
$\checkmark$	R004013	72	SALE TO RENTER, POOR COND AS PER SELLER	
$\checkmark$	R504447	72	THERE ARE LAWRENCE WHO OWN PROPERTY NEXT TO THIS	
	R103046	72	GOWEN SOLD TO RENTER, PER SANDRA SP REFLECTS PRICE AT TIME OF PROMISARY NOTE IN 1997 RECENT APPRAISAL VALUE IS 53,000.	

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
	R103348	70	3/28/07: VERIFICATION SENT BUYER STATES HE PAID MORE BECAUSE HE REALLY WANTED THE LOT. PRICE RANGE IS NORMALLY 18,000 TO 28,000. HE PAID 40,000. 4/2/07: VERIFICATION RECEIVED. THE BUYER STATES THAT THEY PAID MORE THAN THE GOING RATE. THEY WERE ABOUT \$4000 OVER. BUYERS ARE BUILDING A HOMEON IT. THERE IS AN EASEMENT ON THE FRONT 20 FEET OF THE PROPERTY, AND 25 FEET ON THE SIDES AND 10 FEET ON THE BACK OF THE PROPERTY. PARTIALLY DEVELOPED LAND THAT IS VALUED AT 36,000. DONT CONSIDER THE SELLING PRICE TO BE MARKET VALUE BECAUSE THEY REALLY WANTED THE LOT, AND WERE WILLING TO ENTICE THE SELLER SO THEY COULD HAVE IT.	
$\checkmark$	R704325	72	3 SCH. 704327 704343 & 704325 ARNOLD CARRIED NOTE AND TOOK PROPERTY BACK.	
	R001775	73	TALKED TO MR HOBBS HE WAS GOING THROUGH DIVORCE AND SOLD PROPERTY TO GET OUT FROM UNDER IT NOT ON MARKET	
$\checkmark$	R004013	73	GRANTOR BUILT A NEW HOME AND NEEDED TO SELL THIS FAST AS PER GRANTEE	
$\checkmark$	R100166	73	OWNER STATED PURCHASE WAS FOR LAND HOMES WILL BE TORN DOWN	
	R100460	73	OWNER HAD 2 HOUSES ON MARKET FOR OVER 1 YR W/ NO INTEREST, SOLD AS RENTAL/INVESTMENT PROPERTY	
$\checkmark$	R000250	72	PARRS RENTED THIS TO FINISH THE CONSTRUCTION AND THEN BOUGHT IT	
$\checkmark$	R000061	72	FROM FATHER	
	R102150	72	NOT ON MARK BOUGHT FROM ESTATE	
counts Audit	ed: 30	Auditor Agrees:	30 Auditor Disagrees: 0 Auditor Disagrees	: 0.00%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
			Code	Quanification notes	Addition notes
53	Rio G				
	The count	y is doing a good	job of confirming their	sales. RMVS did not agree with one disqu	alified sale in their sample due to insufficient documentation.
	$\checkmark$	1530441006	54	Religious	
	$\checkmark$	1530448003	77	Use change	
		1104000087	64	Multi-parcels	
		1106300293	66	Personal property	
		1320400399	57	Family transaction	
		1517400480	76	Mobile home	
		1525400336	75	Mixed use	
	$\checkmark$	1529200460	69	Partial interest	
		1908300008	52	Public utility	
		2133003010	57		
		2133000048	75		
		2127303010	70		Used 2nd sale in period
		2127303007	70		Multi-lots
		2125409024	68		
		2119000055	66		
		1930210025	77		
		1530416007	56	Financial institution	
		1920100352	62	Doubtful title	
		1529301001	53	Charitable	
		1717200581	63		
		1717100506	63	Trade	
		1715200483	77		
		1532300001	75		
		1531019007	56		
		1530467006	75		
		1530463009	68	Under construction	
		1530437009	60	Estate sale	

Auditor		Qualification	l	
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
	1930100456	69		
	1530430028	68	Remodeled after sale	
	1734100267	70	Other	Insufficient documentation
Accounts Audit	ed: 30	Auditor Agrees:	-29 Auditor Disagrees: -1	Auditor Disagrees: -3.33%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
54	Routt	County			
•••		•	lent job of sales verifi	cation. Routt county does use the DPT sales reason codes.	
		R0817540	70	OTHER	Buyer and seller (neighbors) did not seek assistance from appraiser or realtor when deciding on sale price. House is a scrapper, sale price if lor land only.
		R0425475	70	OTHER	Sale included all 8 units in Xanadu Lodge, common area parcel, plus lots 1&2 of mountain ventures subd.
		R0424913	70	OTHER	Sold to realtor, left message with Forney. Possible commission adjustment, two lots.
		R0383824	71	NOT ON OPEN MARKET	QCD, Not market value.
		R0355984	70	OTHER	Not on open market, buyer purchased for assemblage.
		R0325385	57	Related Parties	Joe Somers to Kirk Somers - Family
		R0259110	70	OTHER	Large property within city limits. Atypical not used for dollar adj.
		R0255465	70	OTHER	Development of surrounding neighborhoods, therefore ratios a re invalid for time trend analysis.
		R0255198	71	NOT ON OPEN MARKET	Multi-lot and contiguous purchase: unqualified for time trend analysis, no MLS: Spoke with buyer solicited seller, not on open market.
		R3323865	70	OTHER	Though buyer says garage isn't worth anything, unqualified sale for ratio snalysis
		R0255186	70	OTHER	Two deeds transfering ownership to Vander, Kody. Total amt is 32,000, confirmed on 2nd transaction.
		R0217976	70	OTHER	Adjacent landowner purchases for expansion
		R0208030	71	NOT ON OPEN MARKET	Per buyer, seller very motivated. House was leased to curren owner. House not sold on open market.
		R0163128	64	MULTI PROPERTIES	SOA#629029, along with R6169489 and R8166400
		R0155428	70	OTHER	According to MLS, there is shared well on lot
		R0155308	71	NOT ON OPEN MARKET	QCD
		R0015563	71	NOT ON OPEN MARKET	Buyer solicited seller for purchase of this and lot 72
		R0015555	71	NOT ON OPEN MARKET	Death Certificate from Husband to Wife
		R0255217	70	OTHER	Two separate closings on one property, only one deed executed for 5K.
		R4208014	71	NOT ON OPEN MARKET	Buyer approached seller, not listed for sale.

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
	R6206498	76	AG	Sale is ag, ratios invalif
	R6204921	76	AG	Sale is ag, ratios invalif
	R6176715	57	Related Parties	Vaitkus, Lydia seller Vaitkus, Linas, buyer
	R4838300	70	OTHER	Extensive remodel and conversion to apartments after purchase.
	R4815915	70	OTHER	Sale price very low, possible related parties. The box on th TD regarding relationship was not checked. Need to verify.
	R4551248	70	OTHER	Electricity has been brought to lot line since last RA; unqualified for time trending analysis.
	R4523386	70	OTHER	Driveway, underground power and phone added since last reappraisal, rations invalid for time trend analysis.
	R4325121	70	OTHER	Parcel split by tax area. Sale confirmed on R4205120.
	R2582160	70	OTHER	Perpetual/non-exclusive easement for water and sewer.
	R4255572	69	PARTIAL INTEREST	Undivided 1/2 interest
	R3204987	71	NOT ON OPEN MARKET	Assumed loan, seller very motivated
	R4202881	71	NOT ON OPEN MARKET	#621689 SOA
	R4202753	71	NOT ON OPEN MARKET	2.3 ac split from R2011745/932351001 per this deed.
	R4202020	70	OTHER	At time of sale, this lot was unique to the neighborhood, as had no road, only a trail to the lot, and no power tolot line. Buyer had to build road and bring in power.
	R3824304	70	OTHER	Sold to commercial developer.
	R3817976	70	OTHER	Other considerations included, but was not able to get buye to tell me what they were other than a service the buyer pai additional for.???
	R3552045	70	OTHER	Electricity has been brought to lot line since last RA; unqualified for time trending analysis.
	R3551392	70	OTHER	Electricity has been brought to lot line since last RA; unqualified for time trending analysis.
	R4207753	76	AG	Sale is ag, ratios invalif
	R4255572	69	PARTIAL INTEREST	Undivided 1/2 interest
	R4215010	70	OTHER	Condition of house over stated in CAMA, when corrected, in drops the actual value to 619K, more in line with sale price. Unq for time trending.

Audito Concu		Qualification Code	Qualification Notes	AuditorNotes
		Code		Aduitor Notes
-	juache			
Sagua	che county is doing a	n excellent job of con	firming their sales. RMVS agreed with the cour	ty's reason for disqualifying each of the sales selected in the sample.
	460508100534	4	Religious organization	
	485733018007	10	Estate sale	
$\checkmark$	485732408002	60	Estate sale	
	460518400246	14	Multi-properties	
	460407200028	7	Related parties	
$\checkmark$	406103100002	12		
$\checkmark$	448707205003	7		
$\checkmark$	460508300038	60		
$\checkmark$	460210200243	1		
$\checkmark$	448318300065	3	Charitable organization	
$\checkmark$	460519400026	19	Court case	
$\checkmark$	460507400071	99	Address change only	
$\checkmark$	459311200039	8		
$\checkmark$	460407338007	69		
$\checkmark$	422324200003	28	Used second sale in period	
$\checkmark$	448707225004	23	Remodeled after sale	
$\checkmark$	460407342017	36	Combined parcels	
$\checkmark$	448707205003	69		
$\checkmark$	460508200068	69	Partial interest	
$\checkmark$	460209300395	13	Trade	
$\checkmark$	485733308002	8	Business affiliates	
$\checkmark$	485733013006	6	Financial institution	
$\checkmark$	460506299015	16	Personal property	
$\checkmark$	396321200059	7		
$\checkmark$	485309400075	12	Quit claim deed	
$\checkmark$	485733002007	1	Government agency	
$\checkmark$	448912116002	11	Judicial order	

Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
	485733318010	69		
	485733319003	7		
$\checkmark$	460407328013	14		
Accounts Audit	ed: 30	Auditor Agrees: -30	Auditor Disagrees: 0	Auditor Disagrees: 0.00%

Audito Concu		Qualification Code	Qualification Notes	AuditorNotes
56 Sar	n Juan County			
	•	cellent job of docum	nentation on disqualified sales. San Juan does	not use the State DPT sales reason codes for disqualified sales.
	48291720130003	13	TRADE INVOLVED	Approved State Codes for D/Q
	48291720130003	23	REMODEL SINCE PURCHASE	Approved State Codes for D/Q Approved State Codes for D/Q
	48291730200009	08	BUSINESS PARTNERS	Approved State Codes for D/Q Approved State Codes for D/Q
	48291730200009 4829171R050008	14	SALE OF MULTIPLE PROPERTIES	Approved State Codes for D/Q Approved State Codes for D/Q
	50891230080548	14	FRACTIONAL INTEREST	Approved State Codes for D/Q Approved State Codes for D/Q
	50891230080548	18	FRACTIONAL INTEREST	Approved State Codes for D/Q Approved State Codes for D/Q
	48291730190004	08	BUSINESS PARTNERS	Approved State Codes for D/Q Approved State Codes for D/Q
	50891230080548	18	FRACTIONAL INTEREST	Approved State Codes for D/Q Approved State Codes for D/Q
	50891230080548	18	FRACTIONAL INTEREST	Approved State Codes for D/Q Approved State Codes for D/Q
	48291730350004	8	BUSINESS PARTNERS	Approved State Codes for D/Q Approved State Codes for D/Q
	50891230080547	18	FRACTIONAL INTEREST	Approved State Codes for D/Q Approved State Codes for D/Q
	47730310050022	08	BUSINESS PARTNERS	Approved State Codes for D/Q Approved State Codes for D/Q
	48291910920001	13	TRADE INVOLVED	Approved State Codes for D/Q Approved State Codes for D/Q
	50891230080547	13	FRACTIONAL INTEREST	Approved State Codes for D/Q Approved State Codes for D/Q
	48291730780001	10	SALE OF MULTIPLE PROPERTIES	
	50891230080548	14	FRACTIONAL INTEREST	Approved State Codes for D/Q Approved State Codes for D/Q
	50891230080548	18	FRACTIONAL INTEREST	Approved State Codes for D/Q Approved State Codes for D/Q
	50891230080347		SALE OF MULTIPLE PROPERTIES	
	48291730780001	14	SALE OF MULTIPLE PROPERTIES	Approved State Codes for D/Q Approved State Codes for D/Q
				••
	50891320081022	14		Approved State Codes for D/Q
	48291730770001	14	SALE OF MULTIPLE PROPERTIES	Approved State Codes for D/Q
	48291730770001	14	SALE OF MULTIPLE PROPERTIES	Approved State Codes for D/Q
	48291730500002	25		Approved State Codes for D/Q
	4829171B140001	14		Approved State Codes for D/Q
	4829171B120001	14	SALE OF MULTIPLE PROPERTIES	Approved State Codes for D/Q
	50917310000011	18	FRACTIONAL INTEREST	Approved State Codes for D/Q
$\checkmark$	48291730300004	23	REMODEL SINCE PURCHASE	Approved State Codes for D/Q

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56 San Juan County County

Auditor		Qualification	1		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes	
$\checkmark$	48291840560002	14	SALE OF MULTIPLE PROPERTIES	Approved State Codes for D/Q	
Accounts Audit	ted: 28	Auditor Agrees:	-28 Auditor Disagrees: 0	Auditor Disagrees: 0.00%	

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
-				Quantoution Notes	Addroniolos
57		Niguel			
	San Migu	el County does an	excellent job on their	D/Q Sales. San Miguel County does not u	use the State DPT codes.
	$\checkmark$	477903101087	29	Partial Interest	Approved State DPT acceptable codes
	$\checkmark$	477901203021	22	To Settle Estate	Approved State DPT acceptable codes
	$\checkmark$	477901203021	22	To Settle Estate	Approved State DPT acceptable codes
	$\checkmark$	477903113013	29	Partial Interest	Approved State DPT acceptable codes
		477903113021	29	Partial Interest	Approved State DPT acceptable codes
	$\checkmark$	456536324008	22	To Settle Estate	Approved State DPT acceptable codes
	$\checkmark$	477903108024	40	parking space	Approved State DPT acceptable codes
	$\checkmark$	477901212026	6	Involves Trades	Approved State DPT acceptable codes
	$\checkmark$	477901212026	6	Involves Trades	Approved State DPT acceptable codes
	$\checkmark$	477904106004	0	Major remodel	Approved State DPT acceptable codes
	$\checkmark$	477903107006	19	Sale Involves Personal Prop	Approved State DPT acceptable codes
	$\checkmark$	477903310301	0	major remodel	Approved State DPT acceptable codes
	$\checkmark$	456536406022	11	Remodeled Additional Struct	Approved State DPT acceptable codes
	$\checkmark$	477903310301	0	major remodel	Approved State DPT acceptable codes
	$\checkmark$	477901203006	0	Major Remodel	Approved State DPT acceptable codes
	$\checkmark$	456536406022	11	Remodeled Additional Struct	Approved State DPT acceptable codes
	$\checkmark$	456532117106	10	Deed Restricted	Approved State DPT acceptable codes
	$\checkmark$	456532117106	10	Deed Restricted	Approved State DPT acceptable codes
	$\checkmark$	456532117107	10	Deed Restricted	Approved State DPT acceptable codes
	$\checkmark$	456532117107	10	Deed Restricted	Approved State DPT acceptable codes
	$\checkmark$	456536318030	11	Remodeled Additional Struct	Approved State DPT acceptable codes
	$\checkmark$	456731305032	11	Remodeled Additional Struct	Approved State DPT acceptable codes
	$\checkmark$	477903107006	19	Sale Involves Personal Prop	Approved State DPT acceptable codes
	$\checkmark$	456536406022	11	Remodeled Additional Struct	Approved State DPT acceptable codes
	$\checkmark$	479901301009	17	Ag Value	Approved State DPT acceptable codes
	$\checkmark$	454533200001	17	Ag Value	Approved State DPT acceptable codes
	$\checkmark$	452723403008	17	Ag Value	Approved State DPT acceptable codes

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57 San Miguel County

Auditor		Qualification	1	
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
$\checkmark$	429527215001	19	Sale Involves Personal Prop	Approved State DPT acceptable codes
$\checkmark$	429527215001	19	Sale Involves Personal Prop	Approved State DPT acceptable codes
$\checkmark$	477903113036	10	Deed Restricted	Approved State DPT acceptable codes
Accounts Audit	ed: 30	Auditor Agrees:	-30 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

	Auditor Concurs		Qualification Code	Qualification Notes	AuditorNotes				
58	Sedg	jwick							
	The cour	nty is doing an exe	cellent job of confirming	their sales. RMVS reviewed all of the dis	qualified sales and agreed with the county.				
	$\checkmark$	17500002	67	Franchise					
	$\checkmark$	13013010	57	Related parties					
	$\checkmark$	14060020	57						
	$\checkmark$	06122760	63	Trade					
Ассо	Accounts Audited: 4 Auditor Agrees: -4 Auditor Disagrees: 0 Auditor Disagrees: 0.00%								

Auditor Concurs		Qualificatio Code		AuditorNeto-
Concurs	s Parcel	Code	Qualification Notes	AuditorNotes
9 Sum	mit			
Summit	County does an exceller	nt job of their o	description of unqualified sales. Summit county	does not use the complete list of sales reason codes from the State DPT list.
$\checkmark$	2373-0110-15-001	80	Excluded Sale	transaction from 1031 exchange company, previous deed wa true sale
$\checkmark$	2209-3010-23-016	80	Excluded Sale	timeshare one eighth interest mlv
$\checkmark$	2095-0740-18-031	80	Excluded Sale	correction deed corrects bad legal rec 818637
	2211-3134-26-001	80	Excluded Sale	extensive remodel after sale - do not use for 2007 modeling - MP
$\checkmark$	2095-2330-06-003	80	Excluded Sale	Property sold 15% below market value not listed with MLS no exposed to open market no appraisal owner set price per Realtor 081706 lb
$\checkmark$	2095-0630-01-009	80	Excluded Sale	this deed is invalid as it is a split of L 28 There is a plat to be filed that Title Co of the Rockies is sitting on due to lien 061005 n
$\checkmark$	2095-2340-08-001	80	Excluded Sale	addn and extensive remodel after sale 062806 lb
	1695-0540-04-020	80	Excluded Sale	SALE EXCLUDED - MINI RANCH W/ CONCIERGE/ LODGE AMENITIES NOT COMP-MP
$\checkmark$	2371-1930-05-018	80	Excluded Sale	as is sale by foreclosure, broken water pipes and MLS states there is damage dmc 9/26/05
	2097-3540-00-033	80	Excluded Sale	SALE EXCLUDED FROM 2007 REVAL - PARCEL REPLATTED AFTER SALE BUT NOT PROCESSED DUE T TAX AREA ISSUE - MP
	2209-3640-01-027	80	Excluded Sale	SALE EXCLUDED - EXTENSIVE REMODEL AND ADDITIO BEGUN BEFORE SALE WAS INSPECTED - CANNOT DETERMINE WHAT ACTUALLY SOLD - MP
$\checkmark$	2209-0140-06-019	80	Excluded Sale	auction sale in 12/04 dmc 9/7/05
$\checkmark$	2209-0110-06-002	80	Excluded Sale	sold at auction in 12/04 dmc 9/7/05
$\checkmark$	2209-0140-06-013	80	Excluded Sale	auction sale in 12/04 dmc 9/7/05
$\checkmark$	2095-0530-16-002	80	Excluded Sale	RE agent felt they could get \$125,000. Estate sale and sellers want t sold fast so listed below market & took 1st offer Not recommended
	2211-3140-03-002	80	Excluded Sale	EXCLUDE SALE - MAJOR REMODEL UNDERWAY - COUL NOT IDENTIFY STRUCTURE AT TIME OF SALE - MP/DB
$\checkmark$	2371-1910-08-022	80	Excluded Sale	TD says it is a deed in lieu of foreclosure dmc
✓	2211-3131-18-003	80	Excluded Sale	SALE EXCLUDED - EXTENSIVE REMODEL UNDERWAY - COULD NOT CONFIRM IMP AT TIME OF SALE - MP

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
$\checkmark$	2211-1840-02-034	80	Excluded Sale	by the time home was inspected existing home was envelope by addition unable to determine grade or cond excluded sale pmw
	1695-1720-04-009	80	Excluded Sale	SALE EXCLUDED - MINI RANCH W/ CONCIERGE/ LODGE AMENITIES NOT COMP-MP
$\checkmark$	2211-1810-21-007	80	Excluded Sale	excluded sale for 2007 - sold with partial foundation in place - MP
$\checkmark$	2211-3140-04-002	80	Excluded Sale	home was not 100% complete when purchased not valid sale pmw 3-07
$\checkmark$	2483-0110-02-006	80	Excluded Sale	PARCEL SOLD OUT OF ESTATE SALE TO ADJ PROPERT OWNER FOR 2 TIMES LESS THAN TYPICAL MARKET - EXCLUDED FOR 2007 - MP
$\checkmark$	2209-3630-07-002	80	Excluded Sale	this is the sale from the 1031 acquisition company, previous deed is true sale dmc
$\checkmark$	2373-3610-02-010	80	Excluded Sale	this sale included the construction of half of duplex and so fai no construction started, buyer mentioned lawsuits dmc
$\checkmark$	2483-0130-17-007	80	Excluded Sale	purchased from mortgage company-foreclosure
	2211-1720-06-025	80	Excluded Sale	foreclosure sale with water pipe damages dmc
	2373-3610-02-011	80	Excluded Sale	this sale included half of duplex that has not been started, owners mentioned a possible lawsuit dmc
	2211-3133-28-008	80	Excluded Sale	Not listed on open market, talked to owner said they paid too much for the property-they were next door neighbors and wanted the property
$\checkmark$	2093-1920-49-001	80	Excluded Sale	2nd step in 1031 sale excluded, previous deed was true sale

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
60	<b>Teller</b> Teller Cou entirely, th	nty does an exce ey use some of tl	llent job with their des ne codes, but have oth	cription of sales reasons. Notes are very ex her codes they also use.	xplanatory. Teller County does not use the State DPT sales reason codes
		R0024407	57	Related parties	No MLS - Related Parties - lots can only be used for camping (see notes)
		R0024458	16	2nd or > deed for 1 sale	Related Parties, No MLS- SHOWS LINDA & DANIEL SELLING BUT ONLY DANIEL SIGNED LINDA DEEDED OU REC # 575555
	$\checkmark$	R0009627	87	Dealer Purchase for Resale	DEALER PURCHASE FOR RESALE- BOTTOM LINE TOOK OWNERSHIP
	$\checkmark$	M0027389	87	Dealer Purchase for Resale	DEALER PURCHASE FOR RESALE- BOTTOM LINE TOOK OWNERSHIP
		N0025360	75	Buyer owned adjacent prop	Multiple Sale in Base Period. SELLER IS ALSO A PARTNER WITH BUYERS- USED REED GRAINGER TO COMPLETE TRANSACTION- BUYER IS PURCHASING AS MUCH ADJOINING PROPERTY AS POSSIBLE- ORIG DEED NOT TRANSFERRED IN ERROR; TRANSFERRED 3/23/06, REC # 575713
		N0024751	75	Buyer owned adjacent prop	Multiple Sale in Base Period. SELLER IS ALSO A PARTNER WITH BUYERS- USED REED GRAINGER TO COMPLETE TRANSACTION- BUYER IS PURCHASING AS MUCH ADJOINING PROPERTY AS POSSIBLE- ORIG DEED NOT TRANSFERRED IN ERROR; TRANSFERRED 3/23/06, REC # 575713
	$\checkmark$	R0028251	68	Remodeled/chgd. after sale	USED REALTOR. Structure was uninhabitable at sale date per acct summary notes.
	$\checkmark$	N0026025	17	Multiple Sales in Base Period	NO MLS- BUYER IS A RE BROKER
	$\checkmark$	R0029690	50	First after forclosure	RPTD NOT SIGNED. BUYER STATED PURCHASED NON- PERFORMING LOAN FROM LITCHFIELD NOT A SALE
		R0008627	17	Dealer Purchase for Resale	BUYER IS A LAND LIQUIDATOR- SENT OUT POSTCARDS OFFERING TO BUY LAND IN COLORADO- NOT A MARKE SALE- NO RPTD- RESALE PROPERTY
		R0005040	17	Multiple Sales in Base Period	LISTED AT \$6000- ON THE MARKET FOR A VERY LONG TIME WITH A START LP OF \$12,000- BUYER IS A SPEC HOME BUILDER
	$\checkmark$	R0009521	16	2nd or > deed for 1 sale	sales price was \$12,000 per rptd other rec # is 586226 THIS DEED IS 1/2 INT
		R0024408	57	Related parties	No MLS - Related Parties - lots can only be used for camping (see notes)

Auditor		Qualification	• ····	
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
	N0025382	17	Multiple Sales in Base Period	sold on very next deed rec # 584601- BUYER IS A RE INVESTOR
	N0025286	75	Buyer owned adjacent prop	BUYER IS ASSOC WITH REED GRAINGER- REED IS BUYING UP PROPERTIES IN THE IMMEDIATE AREA AS A MIDDLEMAN FOR PROVIDENCE & CALDERA MINING
	R0003930	87	Dealer Purchase for Resale	BUYERS CONTACTED SELLER- ALSO PURCHASED THEIR CURRENT PROPERTY FROM THE SAME SELLER SEVERAL YEARS AGO- NO ACCESS EXCEPT THROUGH BUYERS LAND-50% good for no access. BUYER ASSEMBLED LOTS W/ ACCESS FOR RESALE. SEE RECF 599219.
$\checkmark$	R0001925	17	Multiple Sales in Base Period	Sold to Spring Creek Realty
	R0014870	17	Multiple Sales in Base Period	No MLS Listing, not listed with realtor - Cash Sale - Buyer has relatives in the area - property purchased for resale.
	R0053693	68	Remodeled/chgd. after sale	Purchased R0015535 &R0015536 and immediately did a lot line vacation- since sale, house has been constructed
$\checkmark$	R0009139	60	Settle an estate	TRANSFER INADVERTENTLY OMITTED PREVIOUSLY
	N0025703	87	Dealer Purchase for Resale	BUYER IS PURCHASING MULTIPLE PROPERTIES IN THIS AREA FOR A MINING ENDEAVOR- SOMETIMES USES REED GRAINGER FOR THE TRANSACTION- SHANNON MURPHY IS PROVIDENCE MINING & CALDERA
	R0053498	7	Correction deed	THIS DEED WAS RECORDED BEFORE THE PLAT WAS RECORDED WILL NOT TRANSFER OWNERSHIP - SELLER/DEVELOPER REPLATTED AND SOLD A .1009 PORTION OF LOT 6 TO BE REPLATTED WITH BUYERS CURRENT LOT TO L8R
	R0021310	1	Consideration of \$500 or less	see reception number 578761 for valid sale and rptd to show that total sales price is \$6500
	N0025370	69	Sale of partial interest	ONLY SELLING 1/2 INT ONLY OWNS 1/2 SHE DID ANOTER DEED REC # 579824 FOR THE SAME CLAIMS
	N0026737	69	Sale of partial interest	ONLY SELLING 1/2 INT ONLY OWNS 1/2 SHE DID ANOTER DEED REC # 579824 FOR THE SAME CLAIMS
	N0025435	69	Sale of partial interest	ONLY SELLING 1/2 INT ONLY OWNS 1/2 SHE DID ANOTER DEED REC # 579824 FOR THE SAME CLAIMS
	R0009122	87	Dealer Purchase for Resale	no rptd- Buyer is a land liquidator with a california LLC - SENDS OUT MASS MAILERS OFFERING TO BUY AT A DISCOUNTED PRICE- INFERIOR SITE
	R0007446	99	Problem Deed	SOLD TO A RELATIVE FOR CASH TO FINISH OTHER PROJECTS IN EAGLECREST

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
	N0025392	69	Sale of partial interest	ONLY SELLING 1/2 INT ONLY OWNS 1/2 SHE DID ANOTER DEED REC # 579824 FOR THE SAME CLAIMS
	R0006206	87	Dealer Purchase for Resale	SENDING RPTD. NRLL EAST IS A NATIONWIDE LAND ACQUISITION COMPANY PURCHASING FROM PRIMARILY OUT OF STATE OWNERS. SENDS MASS MAIL POST CARDS OFFERING TO PURCHASE
Accounts Audite	ed: 30	Auditor Agrees:	29 Auditor Disagrees: -1	Auditor Disagrees: -3.33%

_	Auditor Concurs	Parcel	Qualificatior Code	n Qualification Notes	AuditorNotes
61	Wash	nington			
	Washing	ton County does	an excellent job on do	ocumentation of disqualified sales. Was	hington County uses the State DPT sales reason codes.
	$\checkmark$	94754014001	42	NOT AN ARM'S LENGTH SALE	Condition was very low.
	$\checkmark$	98044002015	42	NOT AN ARM'S LENGTH SALE	West back and forth to trust - 6 months deeded back to Jewell
		92009501002	26	NOT TYPICAL COMMERCIAL	Old High School gym made into a SFR
	$\checkmark$	92038001029	42	NOT AN ARM'S LENGTH SALE	Partial interest sale
	$\checkmark$	92038001018	42	NOT AN ARM'S LENGTH SALE	Multiple sales special warrant deed - correction deed
	$\checkmark$	92032004003	42	NOT AN ARM'S LENGTH SALE	Repositation Fanny Mae - See deed - sales reason
	$\checkmark$	92032005005	26	NOT TYPICAL COMMERCIAL	Went from a SF garage to house
		94754012001	42	NOT AN ARM'S LENGTH SALE	Condition was very low 53,000 SFR in 2000 to now value of 5K
Acco	unts Audi	ted: 8	Auditor Agrees:	-8 Auditor Disagrees: 0	Auditor Disagrees: 0.00%

	uditor oncurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
6 <b>2</b>	Weld				
	The count	y is doing a good	job of confirming their	sales. RMVS did disagree with the disqualition	ation of two sales only because there was insufficient documentation.
		R7111698	N/A	Financial institution	
	$\checkmark$	R3268186	N/A	Multi-use	
		R2840904	N/A	Partial interest	
	$\checkmark$	R8776900	N/A	Personal property in sale	
		R8458300	N/A	Partial interest	
		R2982986	N/A	Partial interest	
	$\checkmark$	R3850105	N/A	Non-profit/church	
		R5554686	N/A	Multi-use	
	$\checkmark$	R0042592	N/A	Multi-use	
	$\checkmark$	R2936404	N/A	Judicial or legal issue	
	$\checkmark$	R2822986	N/A	Government	
	$\checkmark$	R7697399	N/A	Government	
	$\checkmark$	R1804902	N/A	Family transaction	
	$\checkmark$	R1817202	N/A	Family transaction	
	$\checkmark$	R2141586	N/A	Family transaction	
	$\checkmark$	R2569703	N/A	Family transaction	
	$\checkmark$	R2712404	N/A	Developer to builder	
	$\checkmark$	R8648100	N/A	Financial institution	
	$\checkmark$	R3370405	N/A	Acquaintance	
	$\checkmark$	R3669886	N/A	Estate sale	
	$\checkmark$	R6986998	N/A	Religious	
	$\checkmark$	R7935199	N/A	Quit claim deed	
	$\checkmark$	R2630003	N/A	Trade	
	$\checkmark$	R4327506	N/A	Tenant finish after sale	
	$\checkmark$	R3304705	N/A	Tenant finish after sale	
	$\checkmark$	R7837599	N/A	Financial institution	
	$\checkmark$	R7070998	N/A	Financial institution	

Auditor		Qualification		
Concurs	Parcel	Code	Qualification Notes	AuditorNotes
	R8208600	N/A	Trade	
$\checkmark$	R8194900	N/A	Financial institution	
$\checkmark$	R1455902	N/A	Builder to builder	
$\checkmark$	R3011386	N/A	Business interest in sale	
$\checkmark$	R1726102	N/A	Financial institution	
$\checkmark$	R2448203	N/A	Personal property in sale	
$\checkmark$	R1580486	N/A	Quit claim deed	
$\checkmark$	R1819786	N/A	Quit claim deed	
$\checkmark$	R3041286	N/A	Property changed after sale	
$\checkmark$	R5542486	N/A	Property changed after sale	
	R4777986	N/A	Property changed after sale	
$\checkmark$	R0535101	N/A	Religious	
$\checkmark$	R5704586	N/A	Personal representatives deed	
$\checkmark$	R3754886	N/A	Personal representatives deed	
$\checkmark$	R4393606	N/A	Personal property in sale	
$\checkmark$	R2465086	N/A	Business interest in sale	
	R3213886	N/A	In lieu of foreclosure	Insufficient documentation
	R4609886	N/A	In lieu of foreclosure	Insufficient documentation
ounts Audit	ed: 45	Auditor Agrees: -	43 Auditor Disagrees: -2	Auditor Disagrees: -4.44%

	Auditor Concurs	Parcel	Qualification Code	Qualification Notes	AuditorNotes
63	Yuma				
			iob of confirming their	sales. RMVS disagreed with the dis	equalification of only one sale, as it lacked sufficient documentation.
_					
		Y004619	14	<b>-</b>	
		Y004361	19	Remodeled after sale	
		Y004136	4	Religious	
	_	W000872	7	Related parties	
		R527038	7		
		Y003112	7		
		W000167	7		
	_	Y003098	7		
		Y004712	8	Business affiliates	
		T007942	14	Multi-properties	
	_	R424060	14		
		Y004126	14		
		W001174	16	Personal property	No reception # - Imps only
		R115033	18		Included mobile home
		Y003122	18		Minor structure
		Y003259	19		
		Y004083	19		
	_	W000922	19		
	_	W000110	19		
	_	W001015	22	Government	
		Y004726	41	Government	
		Y004370	44	Demolished imps	
		Y004439	45	Mixed use	
		Y003908	50	Change of use	
	_	W000742	52	Refinance	
	_	W001020	7		
	$\checkmark$	Y004642	7		

Auditor Concurs	Parcel	Qualificatior Code	n Qualification Notes	AuditorNotes
$\checkmark$	W000109	19		
$\checkmark$	Y004691	18		Included mobile home
	Y004650	18	Other	Insufficient documentation
Accounts Audit	Accounts Audited: 30 A		-29 Auditor Disagrees: -1	Auditor Disagrees: -3.33%

Auditor	Qualification			
Concurs	Parcel	Code	Qualification Notes	AuditorNotes